
Missouri Department of Revenue

Comprehensive Annual Financial Report (CAFR)

Fiscal Year Ended June 30, 2003



**A Component Unit of the State of Missouri
Combined Annual Financial Report of the
Director of Revenue and State Treasurer**

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Combined Annual Financial Report
of the
Director of Revenue and State Treasurer
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Missouri Department of Revenue

Introductory



The Introductory Section contains material to familiarize the reader with the contents of the report, organizational structure, and operation of the Missouri Department of Revenue.

December 1, 2004

The Honorable Bob Holden and
Members of the General Assembly:

I am pleased to submit the Comprehensive Annual Financial Report of the Missouri Department of Revenue (department) for the fiscal year ended June 30, 2003.

The department report is intended to present fairly the financial position and results of operations of the department. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes a summary description of the department and its organizational chart.
2. The Financial Section includes a management discussion and analysis, the financial statements, and related footnotes.
3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The department is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo, 2000.

Sincerely,

Carol Russell Fischer

Missouri Department of Revenue

Overview



The Overview provides a description of the Missouri Department of Revenue, an organizational chart, and a list of principal officials.

Generally Accepted Accounting Principles (GAAP) require that the reporting entity provide a Management Discussion and Analysis. This Overview complements that analysis and should be read in conjunction with it. The Missouri Department of Revenue Management's Discussion and Analysis begins on page 1.

REPORTING ENTITY

The Missouri Department of Revenue serves as the central collection agency for state revenues.

The people of Missouri created the Department of Revenue (department) when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The department serves as the central collection agency for state revenues. The primary duties of the department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The Director of Revenue is responsible for all operations and policies of the department. The Director is appointed by the Governor with the advice and consent of the Senate.

Three divisions administer the operations of the department. They are the Divisions of Administration, Motor Vehicle and Drivers Licensing, and Taxation and Collection. The director of each division is appointed by the Director of Revenue.

The number of employees authorized by the legislature for Fiscal Year 2003 was 1,920, with an operating budget of \$91.3 million. The State Tax Commission and State Lottery Commission are "Type III transfer" agencies as is defined in Appendix B of the Reorganization Act of 1974 (RSMo), and therefore these agencies are administered separately and are not included in the financial statements.

Effective July 12, 2002, pursuant to Executive Order 02-03 and Senate Bill 1202, the Highway Reciprocity Commission (HRC) transferred from the jurisdiction of the Department of Revenue to the Missouri Department of Transportation (MoDOT). Effective with the transfer, HRC operations are no longer part of the department's reporting entity.

The department is subject to Sections 36.031, 36.100, 36.110, 36.120, and 36.130, RSMo relating to the position classification plan of the State Personnel Law (Merit System) and also to the pay plan of the Merit System.

Overview

OFFICE OF THE DIRECTOR

Director of Revenue

The Director of Revenue supervises all operations of the Missouri Department of Revenue (department). The Director formulates general policy and determines long-term goals for the department.

Deputy Director

The Deputy Director has line authority for operational decision-making within the department.

The number of employees authorized by the legislature for Fiscal Year 2003 was 1,920 with an operating budget of \$91.3 million.

Budget Office

The Budget Office coordinates the preparation of the department's annual budget request and the department's strategic plan around its key products and outcomes. This office reviews core budgets to ensure they are consistent with the department's strategic plan outcomes, priorities, and guidelines. The Budget Administrator serves as the department liaison with the Office of Administration's Division of Budget and Planning and the state legislature.

General Counsel

The General Counsel advises the Director on all legal matters. The attorneys in the General Counsel's Office represent the Director in tax litigation and in Driving While Intoxicated (DWI), licensing, motor vehicle, and fuel tax hearings. This office provides legal opinions interpreting the tax and transportation laws of the state. This office also works closely with the Office of the Attorney General and local prosecutors in court proceedings involving state taxation and transportation laws.

Internal Audit

Internal Audit reviews and evaluates the department's administrative, operational, and internal accounting controls to ensure their adequacy for safeguarding the department's assets. Internal Audit appraises the effectiveness and efficiency of resource use and reports findings and recommendations to department management.

Revenue Technology

Revenue Technology provides leadership, oversight, support, and advice in the area of information technology to help the department accomplish strategic goals and program objectives.

Office of Legislation and Regulations

The Office of Legislation and Regulations is responsible for the development and tracking of the department's legislative priorities through the legislative process. The office also estimates the fiscal impact of all legislation that may impact the operation of the department. In addition, it manages the publication process for departmental rules and regulations.

DIVISION OF ADMINISTRATION

The Division of Administration is responsible for providing service and administrative support to the Department of Revenue (department). This includes providing a quality work environment, maintaining employee relations, procuring goods and services, accounting, finance, technology services, investigative services, and general services such as mail processing, warehousing, and record storage. The division includes four bureaus and one office.

The Division of Administration provides service and administrative support to the department.

Criminal Investigation Bureau

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax, motor vehicle and driver licensing compliance by investigating complaints and developing information leading to prosecution of individuals violating state statutes. The bureau operates six offices located throughout the state.

Financial and General Services Bureau

The Financial and General Services Bureau provides financial and general services to the department. Accounting Services processes and records departmental expenditures, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses, the division's budget request, coordinates the preparation of monthly financial statements,

Overview

provides control and record keeping of the department's fixed assets, and monitors telecommunication costs. Delivery Services maintains and schedules vehicles and performs deliveries. The Investment and Cash Management Office provides deposit and accounting document approval for all monies received and coordinates investment and collateralization of nonstate funds under the department's control. The Mail Service Center handles incoming and outgoing mail. Purchasing Services coordinates procurement activities. Central Stores receives, stores, and distributes supplies, forms, and new fixed assets. The Warehouse and Archive Center archives approximately 50,000 boxes of nonpermanent department records and provides temporary storage for overflow supplies and forms. Facilities coordinates with the Office of Administration regarding the maintenance and improvement of the work environment within the department and performs telephone moves and installations.

Human Resource Services and Development Bureau

Human Resource Services and Development provides employment opportunities and employee relations' services to all employees within the department. Employment Services coordinates the department's payroll, organizes all aspects of hiring, maintains official personnel files, and handles workers' compensation and unemployment claims. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Manager of Human Resource Services and Development coordinates compensation and classification issues, revises, creates, and interprets departmental policy, prepares the Affirmative Action Plan, and oversees the SAM II HR system and report generation. Human Resource Services and Development also provides training for department employees.

Technology Services Bureau

The Technology Services Bureau provides systems development and support, production control, and database administration throughout the department.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the four bureaus described above.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The Division of Motor Vehicle and Drivers Licensing is responsible for administering Missouri statutes that relate to the licensing of drivers and the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marinecraft. This division consists of three bureaus and an administrative office.

Driver and Vehicle Services Bureau

The Driver and Vehicle Services Bureau is responsible for the titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft in the state and issuing disabled placards and temporary permits. It is also responsible for licensing and regulating motor vehicle and marinecraft dealers and manufacturers, salvage businesses, and lease rental companies.

In addition, the Driver and Vehicle Services Bureau is responsible for suspending and revoking, when applicable, driver licenses, driving permits, and vehicle registrations. The Driver and Vehicle Services Bureau processes and maintains records relating to traffic violation point assessments, the administrative Driving While Intoxicated (DWI) and abuse and lose laws for alcohol/drug offenses, failure to appear in court for traffic violations, and the safety responsibility (mandatory insurance) laws for uninsured motorists.

The Division of Motor Vehicle and Drivers Licensing administers Missouri statutes relating to the licensing of drivers and titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft.

Customer Assistance Bureau

The Customer Assistance Bureau is responsible for directing the operations of the 11 branch and 171 agent offices throughout the state. Branch offices are staffed by state employees. Agent offices, located in almost every county in Missouri and in major metropolitan areas of the state, are independently operated by contractual agents. The Customer Assistance Bureau oversees the processing and issuance of all driver and nondriver licenses and school bus permits and the certification of third party testers. In addition, it oversees various phone centers to help customers with their driver and vehicle transactions.

Information Technology Bureau

The Information Technology Bureau is responsible for the technical analysis, design, development, and implementation of the division's data processing systems.

Overview

Division Director's Office

The Division Director's Office is responsible for the overall administration of the three bureaus and field operations described above. This includes the preparation of legislative testimony, the review and analysis of fiscal notes, the development of all written communications, and the handling of the divisional accounting and budgeting functions.

DIVISION OF TAXATION AND COLLECTION

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions.

Accounting Services

Accounting Services is responsible for cashiering and depositing tax and fee collections, branch and agent office accounting, return check collection, division mail distribution, divisional accounting, financial statement preparation, document security enforcement, centralized record retention, divisional office equipment management, microfilming functions, and divisional forms and publication orders.

The Division of Taxation and Collection administers Missouri's tax laws.

Business Tax

Business Tax is responsible for the administration of sales/use, corporation, and withholding taxes, financial institutions, insurance premiums, franchise, county, fuel, cigarette and other tobacco products taxes, and county court fees. Business Tax also distributes locally imposed sales and use taxes to local jurisdictions, administers business tax registration and issues sales/use tax licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations, and pursues collections from noncompliant taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities, pursuing bad checks, reimbursing prosecuting attorneys for collections made, submitting fee payments to the recorder of deeds for filing lien documents, conducting skip tracing to locate taxpayers and their assets, certifying

files and records for the prosecuting attorneys, and assisting the prosecuting attorneys with account analysis to prosecute cases. Customer Assistance is also responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions, registering taxpayers, issuing sales/use tax licenses, participating in taxpayer training programs, making field visits to taxpayers who are delinquent in paying their taxes, and appearing in court on behalf of the Director of Revenue on cases pursued by the prosecuting attorneys.

Field Audit (In-state and Out-state)

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the state of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology is responsible for the technical analysis, design, development, implementation, and maintenance of the division's data processing systems. Information Technology provides quality assurance, program maintenance, and technical support for electronic data processing communications, systems programming, and data base administration. Information Technology also provides personal computer software training, in-house programmer training, system training to division personnel, and administers electronic media including an Internet web site and forms-by-fax for the division.

Personal Tax

Personal Tax is responsible for administering individual income, partnership, fiduciary, and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction, and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation including administrative impacts, preparation of the division's budget request, tax returns and forms design, and electronic-commerce.

SUMMARY OF BUDGETARY CONTROL

The Missouri Department of Revenue's (department) annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the state legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, the department may request supplemental amounts during the next legislative session by the same process it requested original appropriations. The state legislature appropriates money to the department at the departmental level. Expenditures cannot exceed the appropriation amounts at the General Assembly appropriated level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. The budgetary basis differs from generally accepted accounting principles. Therefore, amounts stated in the accompanying schedules of appropriation and expenditures – budget and actual are presented on the budgetary basis, that is, the cash basis. The schedules begin on page 44.

The department-wide financial statements are prepared on the accrual basis of accounting, and the governmental fund statements are prepared on the modified accrual basis in conformity with generally accepted accounting principles.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Missouri Department of Revenue's (department) financial position and results of operations.

The department's system of internal accounting controls is designed to provide reasonable assurance that: (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable to prepare financial statements and maintain accountability of assets and obligations.

PENSION AND OTHER EMPLOYEE BENEFITS

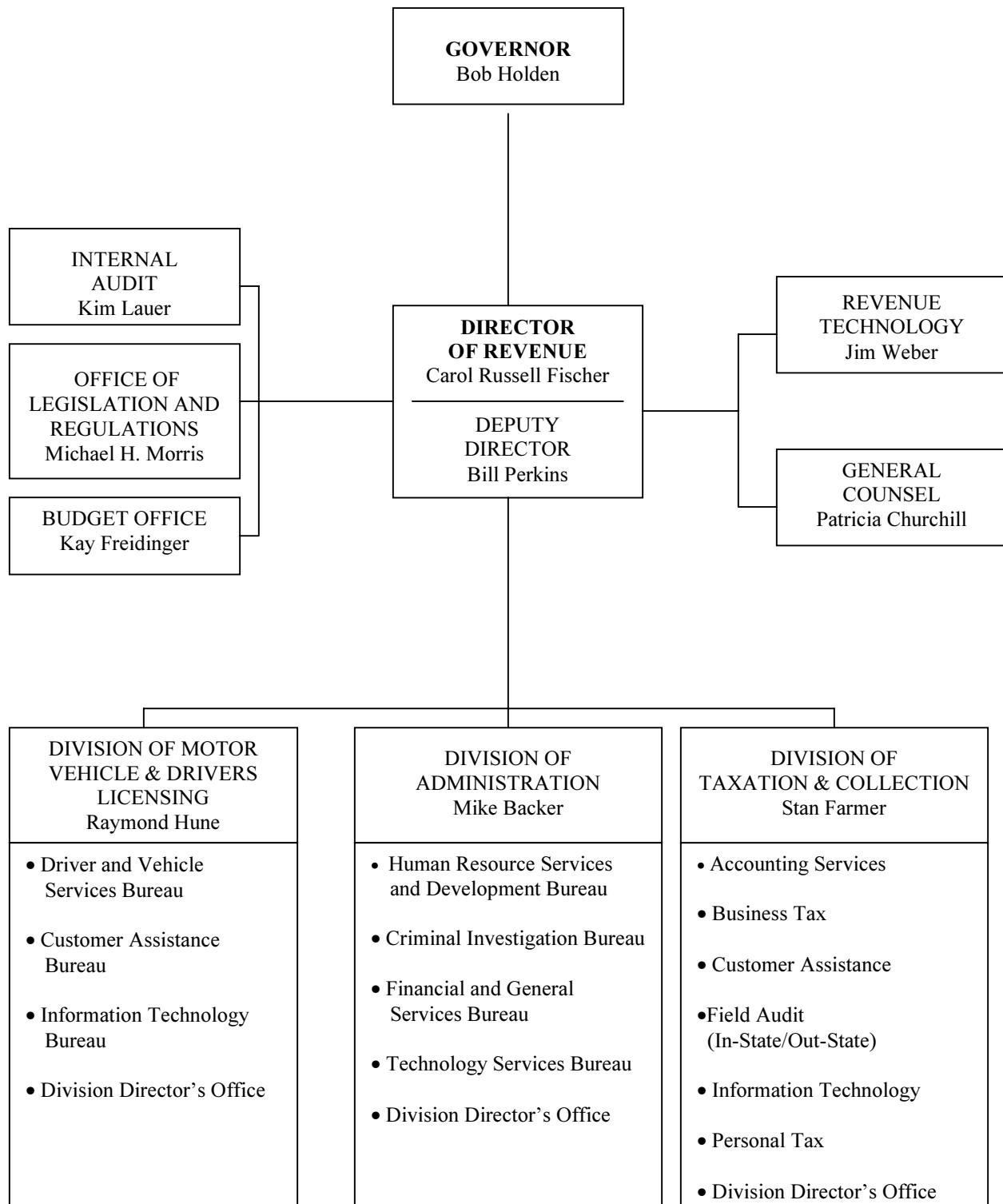
The Missouri Department of Revenue's (department) employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration makes the contribution to MOSERS for the department's employees. Beginning on page 41 of the Notes to the Financial Statements is additional information about employee pensions and other benefits.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue

Organizational Chart



DEPARTMENT OFFICIALS

Carol Russell Fischer
Director

Bill Perkins
Deputy Director

Patricia Churchill
General Counsel

Jim Weber
Chief Information Officer

Mike Backer
Director of Administration

Raymond Hune
Director of Motor Vehicle and
Drivers Licensing

Stan Farmer
Director of Taxation and Collection

Missouri Department of Revenue

Financial



The Financial Section includes the Management Discussion and Analysis, basic department-wide and governmental fund financial statements, proprietary funds and fiduciary funds statements, notes to the financial statements, and governmental fund capital assets schedules.

Missouri Department of Revenue

Management Discussion and Analysis



The Management Discussion and Analysis provides a summary of the Missouri Department of Revenue's fiscal year financial activities.

This discussion and analysis of the Missouri Department of Revenue's (department) financial performance provides a summary of the department's financial activities for the fiscal year ended June 30, 2003. Consider the information presented here in conjunction with additional information in the Introductory Section beginning on page ii and the department's financial statements beginning on page 15.

FINANCIAL HIGHLIGHTS

On the department-wide Statement of Net Assets, the assets of the Department of Revenue (department) exceeded its liabilities at June 30, 2003, by \$440,000. The department's total net assets decreased by \$193,000. This decrease is mainly attributable to a decrease in the value of capital assets and a decrease in restricted inventory at June 30, 2003. The department's total debt increased by \$27 million during Fiscal Year 2003. The key factor in this increase was the increase in the amount owed to the State Treasurer because of the increase in taxes receivable.

At June 30, 2003, the governmental funds that the department deposits to and/or operates from had a combined ending negative fund balance of \$15 million, an increase of \$394,000 compared to Fiscal Year 2002. This balance includes \$4 million reserved for inventory, leaving a negative unreserved fund balance of \$19 million. The reserved balance indicates that it is not available for new spending because it has already been converted to inventory. The department's negative unreserved fund balance is due to paying Fiscal Year 2003 liabilities with Fiscal Year 2004 appropriations (mainly motor fuel tax collections owed to cities and counties).

OVERVIEW OF THE FINANCIAL STATEMENTS

The Missouri Department of Revenue's (department) basic financial statements comprise three components: 1) Department-wide financial statements; 2) Fund financial statements; and 3) Notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements.

DEPARTMENT-WIDE FINANCIAL STATEMENTS

The *department-wide financial statements* provide a broad overview of the Missouri Department of Revenue's (department) finances in a manner similar to a private-sector business. The *Statement of Net Assets* presents information on the department's assets and liabilities, where the difference is reported as *net assets*. Over time, increases or decreases in *net assets* may serve as a useful indicator of whether the financial position of the department is improving or deteriorating.

The *Statement of Activities* presents information showing how the department's net assets changed during the fiscal year. The department records changes in net assets when the underlying event occurs, *regardless of the timing of related cash flows*. Therefore, some revenues and expenses reported in this statement will only result in cash flows in future fiscal years (for example, uncollected taxes and earned but unused vacation leave).

Both of the department-wide financial statements distinguish between *governmental activities* and *business-type activities*. The department's *governmental activities* are supported by appropriations and include tax collection and enforcement, titling and registration of vehicles, and licensing of drivers. The only business-type activities of the department is sales of information.

FUND FINANCIAL STATEMENTS

The state of Missouri uses fund accounting to ensure and demonstrate compliance with legal requirements and to maintain control over resources that have been segregated for specific activities or objectives. The funds that the Missouri Department of Revenue (department) deposits to or operates from are divided into three categories: 1) Governmental funds; 2) Proprietary funds; and 3) Fiduciary funds.

Governmental Funds

Governmental funds account for the same functions reported as *governmental activities* in the department-wide financial statements. However, unlike the department-wide financial statements, governmental fund financial statements

focus on *near-term inflows and outflows of spendable resources* as well as on *balances of spendable resources* available at the end of the fiscal year.

Such information may be useful in evaluating the department's near-term financing requirements. In particular, *unreserved fund balance* serves as a useful measure of the department's net resources available for spending at the end of the fiscal year. The governmental fund financial statements are on pages 17 through 19.

Because the focus of governmental funds is narrower than that of the department-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the department-wide financial statements. This comparison shows the long-term impact of the department's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and the State Highway and Transportation Department Fund. These funds are major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the *combining statements* beginning on page 58.

Proprietary Funds

The department administers one proprietary fund, the Department of Revenue Information Fund. The department uses this fund to account for its sales of information. The department must receive appropriations to spend from the fund. The proprietary fund statements provide the same type of information as the business-type activities in the department-wide financial statements, only in more detail. They are on pages 21 through 23.

Fiduciary Funds

The department uses agency funds, a type of fiduciary fund, to account for resources held for the benefit of parties outside the department. Fiduciary funds are *not* included in the department-wide financial statement because the resources of those funds are *not* available to support the department. Agency funds use the accrual basis of accounting. The agency fund financial statement is found on page 24 and the detail schedule on pages 75 through 83.

NOTES TO THE FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the department-wide and fund financial statements. The notes to the financial statements begin on page 25.

BUDGETARY COMPARISON SCHEDULES

The Missouri Department of Revenue (department) receives an annual appropriated budget from some of the governmental funds. To demonstrate compliance with the budget, budgetary comparison schedules begin on page 44. These schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and major special revenue funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

FINANCIAL ANALYSIS**DEPARTMENT-WIDE STATEMENTS****Capital Assets**

The Missouri Department of Revenue's (department) capital assets consist of furniture, equipment, and software (both in-house developed software and purchased software). The department uses these capital assets to provide services to citizens, and the assets are *not* available for future spending. Appropriations are needed to repay any related debt (capital leases) because the capital assets cannot be liquidated to pay these liabilities.

The department operates major computer systems to collect money and enforce tax and motor vehicle and driver laws. Without these systems, the department could not fulfill statutory requirements effectively. Therefore, management believes it is important to capitalize the system costs and amortize those costs over the systems' useful life.

As of June 30, 2003, the department's total depreciable/amortizable capital assets equaled \$85 million. Accumulated depreciation/amortization on these assets was \$67 million or 79 percent of the assets' cost. This indicates that the department's capital assets, on average, have reached more than three-fourths of their useful life. Following is a summary of the department's capital assets net of depreciation and amortization.

SUMMARY OF THE DEPARTMENT OF REVENUE'S CAPITAL ASSETS

(in thousands of dollars)

(net of depreciation and amortization)

	Governmental Activities		Business-Type Activities		Total	
	2003	2002	2003	2002	2003	2002
Furniture, Equipment, and						
Purchased Software	\$ 3,250	4,155	67	85	3,317	4,240
Electronic Data Processing						
Software (developed in-house)	\$ 14,404	15,316	—	—	14,404	15,316
Total Capital Assets (net)	\$ 17,654	19,471	67	85	17,721	19,556

Additional information about the department's capital assets is in note 4 on page 36.

Net Assets

As mentioned earlier in the Financial Highlights, the department's net assets decreased by \$193,000 during the current fiscal year. The decrease represents the decrease in the department's investment in capital assets and restricted inventory net of the increase in the department's unrestricted fund balance. The department's investment in capital assets for its governmental and business type activities as of June 30, 2003, amounts to \$17 million (net of accumulated depreciation and amortization and related debt). The total decrease in the department's investment in capital assets for the current fiscal year was 9 percent. The decrease for governmental activities was 9 percent, and for business-type activities it was 21 percent. The department purchased or

developed \$2.3 million more of capital assets than it surplused during Fiscal Year 2003. The decrease in capital asset investment is because of depreciation and amortization expense.

An additional \$1.4 million of the department's net assets represents supply inventories that are subject to restrictions. They cannot be used to pay liabilities. The negative balance of *unrestricted net assets* resulted from the department paying Fiscal Year 2003 expenses with Fiscal Year 2004 appropriations (mainly motor fuel tax collections owed to cities and counties). The same situation held true for the prior fiscal year.

At June 30, 2003, approximately 100 percent of the department's total assets were funded with debt or other financial obligations (all liabilities of the department). Therefore, the department has no equity position in its assets. This indicates that for each dollar of department assets, it owes almost 100 percent of that dollar to others, primarily the State Treasurer.

A summary of the department's net assets follows below.

SUMMARY OF DEPARTMENT OF REVENUE'S NET ASSETS

(in thousands of dollars)

	Governmental Activities		Business-Type Activities		Total	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
Current and Other Assets	\$ 1,102,881	1,073,812	(520)	422	1,102,361	1,074,234
Capital Assets (net)	17,654	19,471	67	85	17,721	19,556
Total Assets	\$ 1,120,535	1,093,283	(453)	507	1,120,082	1,093,790
Long-Term Liabilities Outstanding	\$ 3,380	4,016	1	1	3,381	4,017
Other Liabilities	1,116,244	1,088,161	17	979	1,116,261	1,089,140
Total Liabilities	\$ 1,119,624	1,092,177	18	980	1,119,642	1,093,157
Total Net Assets	\$ 911	1,106	(471)	(473)	440	633
Invested in Capital Assets, Net of Related Debt	\$ 17,374	18,673	67	85	17,441	18,759
Restricted	1,245	3,915	159	159	1,404	4,074
Unrestricted	(17,708)	(21,483)	(697)	(717)	(18,405)	(22,200)
Total Net Assets	\$ 911	1,106	(471)	(473)	440	633

Governmental activities decreased the department's net assets by \$195,000, thereby accounting for 100 percent of the total decrease in the net assets of the department. Business-type activities increased the department's net assets by \$2,000 accounting for 0 percent of the total decrease in the department's net assets. Changes in net assets are shown below.

SUMMARY OF DEPARTMENT OF REVENUE'S CHANGES IN NET ASSETS					
	(in thousands of dollars)				
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>	<u>2003</u>
<u>2002</u>					
Revenues:					
Program Revenues:					
Charges for Services	\$		2,014	2,040	2,014
Operating Grants and Contributions		836	494		836
Appropriations		272,347	268,176		272,347
General Revenues:					
Corporate Income Tax		223,217	317,213		223,217
Individual Income Tax		3,580,363	3,732,806		3,580,363
Licenses, Permits, and Fees		328,687	309,062		328,687
Motor Fuel Tax		710,602	694,421		710,602
Sales and Use Tax		2,797,989	2,869,636		2,797,989
Other Revenues		<u>615,791</u>	<u>618,837</u>		<u>615,791</u>
Total Revenues	\$	<u>8,529,832</u>	<u>8,810,645</u>	<u>2,014</u>	<u>2,040</u>
Expenses:					
Operating	\$	81,379	80,668	1,993	1,899
Distributions		187,662	197,385		187,662
Depreciation		4,338	5,454	19	28
Provision for Transmittal to State Treasurer	\$	<u>8,256,648</u>	<u>8,542,468</u>	<u>0</u>	<u>0</u>
Total Expenses and Transmittal	\$	<u>8,530,027</u>	<u>8,825,975</u>	<u>2,012</u>	<u>1,927</u>
Increase (Decrease) in Net Assets	\$	(195)	(15,330)	2	113
Beginning Net Assets		<u>1,106</u>	<u>16,636</u>	<u>(473)</u>	<u>(586)</u>
Ending Net Assets	\$	<u><u>911</u></u>	<u><u>1,106</u></u>	<u><u>(471)</u></u>	<u><u>(440)</u></u>

Long-term Debt

At the end of the current fiscal year, the department had total long-term debt outstanding of \$3.4 million. Of this amount, \$280,000 comprises obligations under lease/purchase, and \$3.1 million is compensated absences. A table of

current year debt is shown below. For additional information about the department's long-term debt, refer to the Notes to the Financial Statements starting on page 25.

DEPARTMENT OF REVENUE'S OUTSTANDING LONG-TERM DEBT			
(in thousands of dollars)			
	<u>2003</u>	<u>2002</u>	<u>% Increase(Decrease)</u>
Obligations Under Lease/Purchase	\$ 280	800	(65%)
Compensated Absences	3,100	3,216	(3.6%)
Total	\$ 3,380	4,016	(16%)

FUND STATEMENTS

As noted earlier, the state of Missouri uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Missouri Department of Revenue (department) follows the state's accounting practices.

Governmental Funds

Fund Balance

The General Fund and the State Highway and Transportation Department Fund (SHTDF) are the chief operating funds of the department. At the end of the current fiscal year, unreserved negative fund balance of the General Fund was \$1.3 million while the total negative fund balance was \$587,000. The SHTDF's unreserved negative fund balance was \$1.5 million and its total positive fund balance was \$1.8 million.

The fund balance of the department's General Fund increased by \$327,000 during the current fiscal year. The key factor in this growth was an increase in the postage inventory the department carried at the end of Fiscal Year 2003 over Fiscal Year 2002. The SHTDF fund balance decreased \$188,000. This decrease is because of the larger balance due to the state treasurer liability the department carried at the end of Fiscal Year 2003.

Expenditures

The department's operating expenditures are shown below. Decreases in expenditures were mainly because of additional budget withholdings needed to balance the Missouri budget as required by the Constitution of Missouri.

DEPARTMENT OF REVENUE**GENERAL GOVERNMENT EXPENDITURES - FUND STATEMENTS**

(in thousands of dollars)

	2003	% of Total	2002	% Increase(Decrease)
				from 2002
Personal Service	\$ 49,996	61%	52,168	(4%)
Expense and Equipment*	31,631	39%	31,063	2%
Total Department of Revenue				
Government Expenditures	\$ 81,627	100%	83,231	(2%)

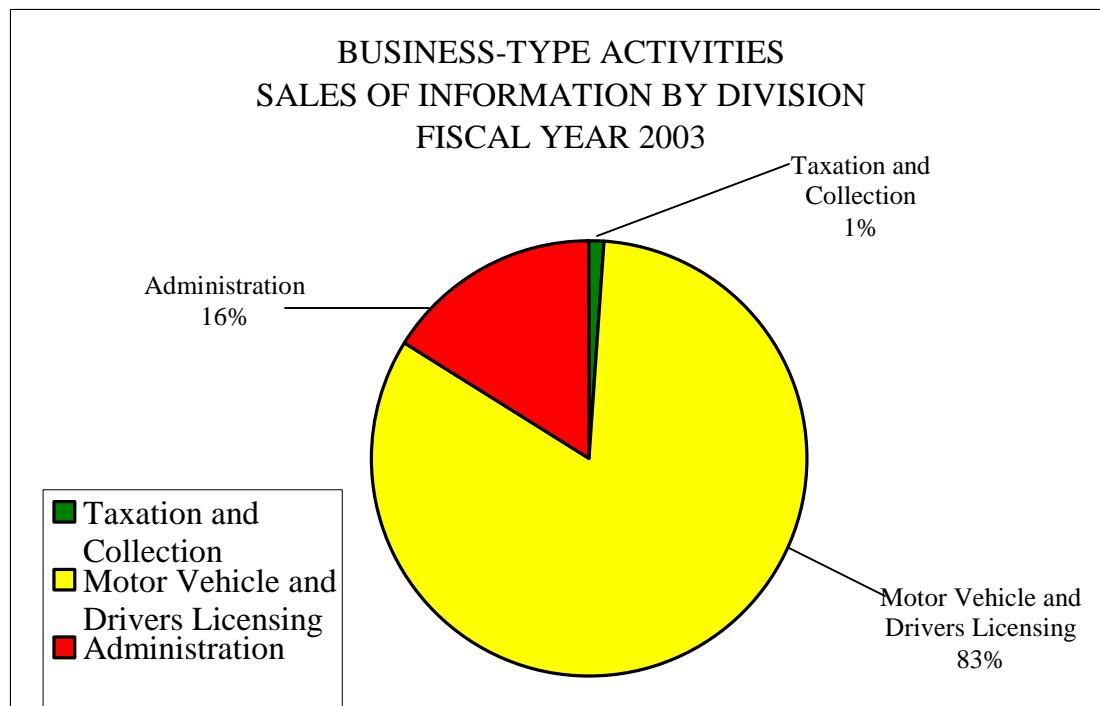
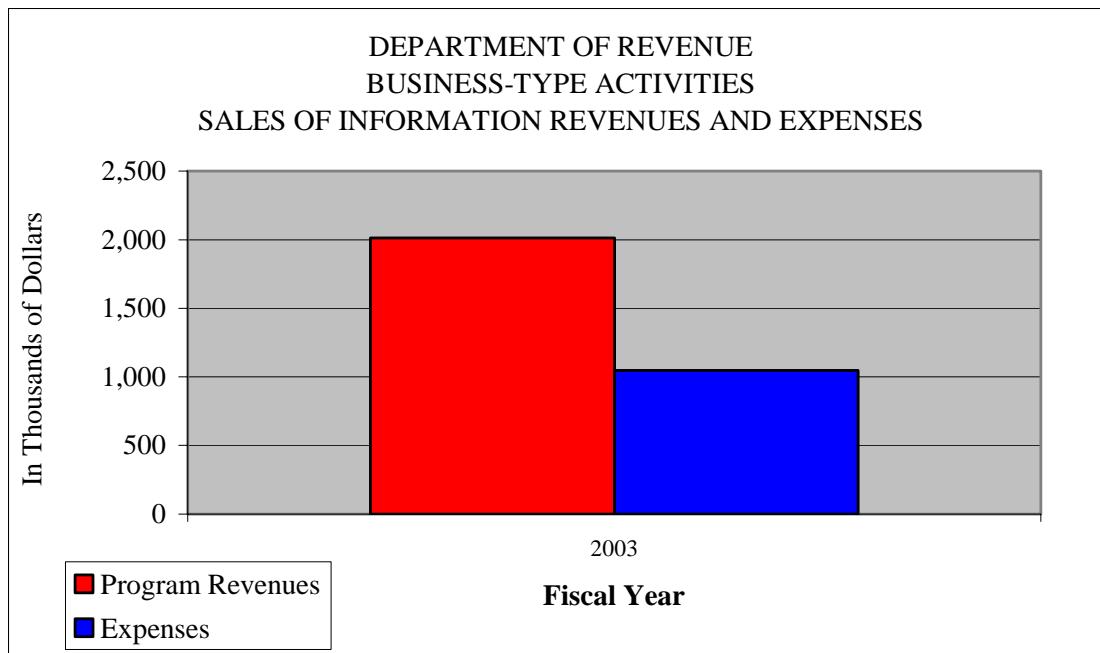
*Includes Commercial Drivers License Information System Fees, Problem Driver Point System, Dues to the Multi-State Tax Commission, Fees to Counties and Collection Agency Fees, and Payment of Fees to Counties for Liens.

Transfers

The Department of Revenue Information Fund owed a \$965,000 transfer to the SHTDF at June 30, 2003. The Motor Fuel Tax Fund owed the SHTDF \$46 million at year end and transferred \$481 million during the year. Note 8 on page 40 discusses the reasons for these transfers.

Proprietary Funds - Business-Type Activities

The department's proprietary funds statements provide the same type of business-type activity information in the department-wide financial statements, but in more detail. Unrestricted net assets of the Department of Revenue Information Fund at the end of the year is a negative \$697,000. The total increase in net assets was \$2,000. The department's business-type activities' revenues and expenses are summarized in the following two graphs on the next page. As the first graph indicates, the department's business-type activity funded its costs of operations by 192 percent and made a profit of \$967,000. Non-operating expense (a \$965,000 transfer to the SHTDF reduces net profits (change in net assets) to \$2,000.



Fiduciary Funds

Net assets of the fiduciary agency funds at June 30, 2003, is \$392 million.

These assets are held in trust for cities, counties, and other political subdivisions.

During the year, the department invests, through its contracted bank, temporary surplus cash from the various agency funds. The contracted bank pools most of these funds' cash balances for investment purposes. The department invested the surplus cash in United States Treasury securities and certain federal agency securities. At June 30, 2003, these investments consisted of overnight repurchase agreements in the amount of \$151 million and term securities in the amount of \$60 million. The average yield on maturing investments during the year was 1.3 percent, and the amount of interest earned was \$1.9 million.

BUDGETARY HIGHLIGHTS

Increases and decreases between the original budget and the final amended budget are for refunds and other program specific distributions. Increases and decreases to individual operating appropriations are because of transfers between appropriations. The appropriations that received an actual increase or decrease and the amount of the increase or decrease are listed below.

DEPARTMENT OF REVENUE APPROPRIATION INCREASES**FISCAL YEAR 2003**

(in thousands of dollars)

General Fund

Refunds for Overpayment of Tax	\$	49,800
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Motor Fuel Tax Refund

Refunds for Aviation Trust Fund	60
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State Highway and Transportation Department Fund

Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	(700)
Refunds of Motor Fuel Tax	(25,000)

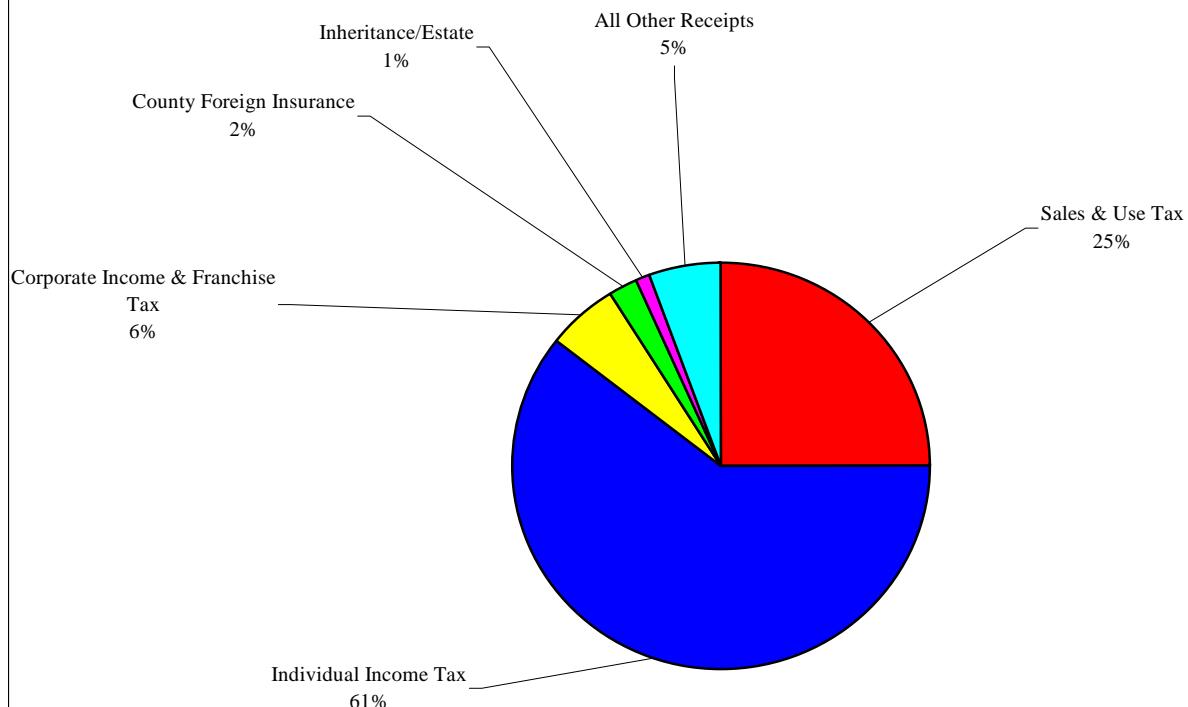
All Other Budgeted Governmental Funds

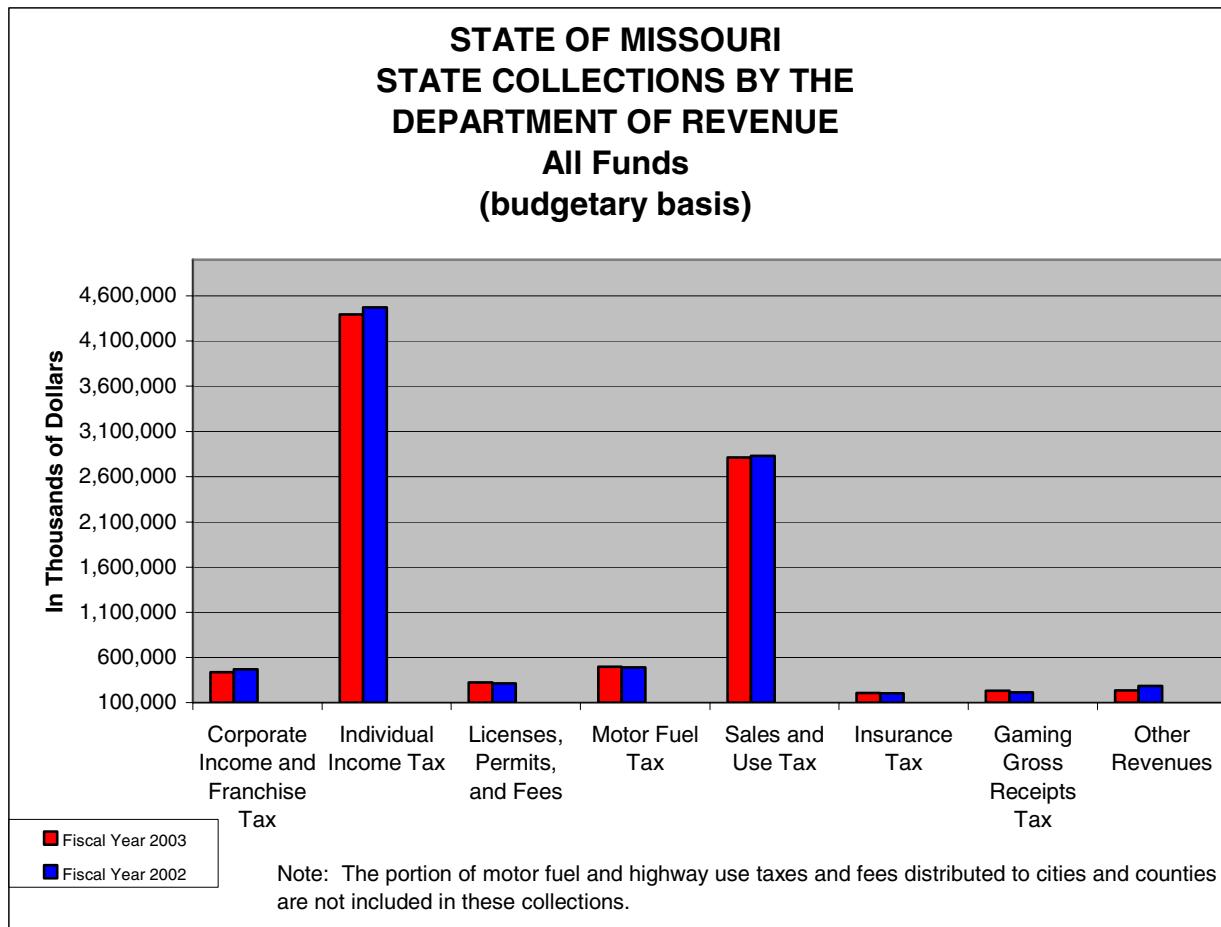
Refunds of Tobacco and Cigarette Tax	10
Refunds of Fees Credited to Motor Vehicle Commission Fund	4
Refunds of Taxes and Fees Credited to Federal and Other Funds	206
Refunds – Overpayment and Errors of the Workers' Compensation – Second Injury Fund	6
Total Appropriation Increases	\$ 24,386

DEPARTMENT OF REVENUE COLLECTIONS

General Fund collections decreased by \$141 million or 1.9 percent (gross of refunds). Most of this decrease is because of the sluggishness of the Missouri economy compared to previous years. State money (General Fund collections and all other governmental funds' collections) collected by the Missouri Department of Revenue (department) totaled \$9.1 billion in Fiscal Year 2003, a decrease of 1.5 percent over Fiscal Year 2002. The department collected 95 percent of the state's General Fund collections and 50 percent of all state funds' collections. The graph below shows the percent of state of Missouri General Fund collections by source. The graph on the next page shows department collections for all state funds.

MISSOURI COLLECTIONS BY SOURCE General Fund Fiscal Year 2003 (budgetary basis)





ECONOMIC FACTORS

The unemployment rate for the state of Missouri at June 30, 2003, was 5.6 percent, which is an increase from a rate of 5.4 percent at June 30, 2002. This compares favorably to the national average unemployment rate at June 30, 2003, of 6.4 percent. This Missouri unemployment rate represents an unemployment level of 168,600. Missouri's percent was its highest unemployment rate since 1993. Missouri lost 93,000 jobs between the start of the recession in March 2001 and May 2003.

Percentage-wise, Missouri had the nation's third highest job loss behind Illinois and Massachusetts. Missouri lost 11,000 government jobs during the recession, more than any other state. Other sectors that had high job loss were manufacturing, transportation, and business and professional services. High unemployment had an adverse impact on revenue collections.

Inflationary trends were favorable in Fiscal Year 2003. Between June 2002 and June 2003, the national consumer price index rose 2.1 percent.

Despite the high unemployment rate, according to the Missouri Department of Economic Development in its July 29, 2003, press release, Missouri "continues to see signs of economic rebound." Personal income increased 3.2 percent in calendar year 2002 over calendar year 2001 to \$164 billion. The national increase was lower at 2.8 percent. The last six months of calendar year 2002 are the first six months of Fiscal Year 2003.

Missouri per capita income increased 2.5 percent in 2002 to \$28,936. The national per capita income rose 1.7 percent to an average \$30,941, 7 percent higher than Missouri's. Out of the 50 states, Missouri ranks 18th in personal income, 31st in personal income growth, and 25th in per capita income.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Missouri Department of Revenue's (department) finances. Address questions concerning the information provided in this report or requests for additional financial information to the Missouri Department of Revenue, Financial and General Services Bureau, P.O. Box 475, Jefferson City, MO 65105-0475; telephone (573)751-7429; or e-mail becky.imhoff@dor.mo.gov.

Missouri Department of Revenue

Basic Financial Statements



The basic statements provide the Missouri Department of Revenue's financial position and operating results.

Missouri Department of Revenue

Department-wide Financial Statements



The department-wide financial statements consolidate and report on all of the Missouri Department of Revenue's nonfiduciary financial activities on an accrual basis of accounting.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
JUNE 30, 2003**

	(in thousands of dollars)		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
ASSETS			
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 24,020	112	24,132
Investments (Notes 1.E. & 3)	16,991	1	16,992
Appropriations Receivable	1		1
Accounts Receivables (Note 1.G.)	1,152,138	189	1,152,327
Interest Receivable (Note 1.F.)	11		11
Allowance for Doubtful Accounts (Note 1.G.)	(176,792)	(16)	(176,808)
Due from State Treasurer (Note 1.I.)	39,980		39,980
Internal Balances (Note 8)	965	(965)	0
Funds in Custody of State Treasurer (Note 1.J.)	41,106		41,106
Postage Inventory (Note 1.K.)	858	159	1,017
Supply Inventory (Note 1.K.)	829		829
License Plate and Tab Inventory (Note 1.K.)	2,774		2,774
Capital Assets (Net of Accumulated Depreciation) (Notes 1.L. & 4)	<u>17,654</u>	<u>67</u>	<u>17,721</u>
Total Assets	<u>\$ 1,120,535</u>	<u>(453)</u>	<u>1,120,082</u>
LIABILITIES			
Accounts Payable (Note 1.N.)	788	11	799
Accrued Payroll	2,065	6	2,071
Bank Service Charges Payable	6		6
Refunds Payable (Note 1.M.)	39,980		39,980
Due to Other Entities (Notes 1.J. & 1.O.)	50,886		50,886
Due to State Treasurer (Note 1.I.)	1,016,363		1,016,363
Funds Held in Trust (Notes 1.J. & 1.P.)	6,155		6,155
Deferred Revenue (Note 1.Q.)	1		1
Capital Leases Payable (including interest) (Notes 1.R., 5, & 7)	280		280
Compensated Absences (Notes 1.R., 6, & 7)	<u>3,100</u>	<u>1</u>	<u>3,101</u>
Total Liabilities	<u>\$ 1,119,624</u>	<u>18</u>	<u>1,119,642</u>
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	\$ 17,374	67	17,441
Restricted for Inventory (Note 1.S.)	1,245	159	1,404
Unrestricted	<u>(17,708)</u>	<u>(697)</u>	<u>(18,405)</u>
Total Net Assets	<u>\$ 911</u>	<u>(471)</u>	<u>440</u>

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2003**

FUNCTIONS/PROGRAMS	(in thousands of dollars)						
	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET ASSETS		
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	APPROPRIATIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
Governmental Activities:							
Administration	\$ 9,269		16	9,944	691		691
Taxation and Collection	32,311			35,205	2,894		2,894
Motor Vehicle and Drivers Licensing	33,833		820	31,583	(1,430)		(1,430)
Postage	7,446			7,328	(118)		(118)
Article X Distribution	5,950			5,950	0		0
City Distributions of Motor Fuel Tax	182,104			179,871	(2,233)		(2,233)
County Stock Insurance	150			150	0		0
Total Governmental Activities	\$ 271,063	0	836	270,031	(196)	0	(196)
(Notes 1.U. & 2.B.)							
Business-Type Activities:							
Sales of Information	\$ 2,012	2,014				2	2
Total Business-Type Activities	\$ 2,012	2,014				2	2
Total Primary Government	\$ 273,075	2,014	836	270,031	(196)	2	(194)
General Revenues:							
Corporate Income Tax				\$ 223,217		223,217	
Individual Income Tax				3,580,363		3,580,363	
Licenses, Permits, and Fees				328,687		328,687	
Motor Fuel Tax				710,602		710,602	
Sales and Use Tax				2,797,989		2,797,989	
Other Revenues				615,791		615,791	
Total General Revenues (Notes 1.T. & 2.B.)	\$ 8,256,649			\$ 8,256,649			
Provision for Transmittal to State Treasurer				(8,256,648)		(8,256,648)	
Total General Revenues and Transmittals to State Treasurer	\$ 1			0		1	
Change in Net Assets				(195)		2	(193)
Net Assets - Beginning	\$ 1,106			(473)		633	
Net Assets - Ending	\$ 911			(471)		440	

Missouri Department of Revenue

Governmental Fund Financial Statements



The governmental fund financial statements report Missouri Department of Revenue governmental activities on a modified accrual basis of accounting. Also included is a reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the department-wide Statement of Activities.

Major Fund Descriptions

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. The Missouri Department of Revenue receives about half its operational funding from the General Fund.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund accounts for motor fuel tax collections and its distributions to the State Highway and Transportation Department Fund and the agency fund, Fuel Local Deposit (FLOYD) Fund.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund accounts for education (Proposition C) sales and use tax collections.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund accounts for collections that are derived from highway users as an incident to their use or right to use the highways of the state. The Missouri Department of Revenue receives about half its operational funding from this fund.

DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL GOVERNMENTAL FUND TYPES
JUNE 30, 2003

	(in thousands of dollars)					
	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAY AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL
					2003	2002
ASSETS						
Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 5,524	150	1,711	7,217	9,418	24,020
Investments (Note 1.E. & 3)	6,722	6,781	2,096	547	845	16,991
Interest Receivable (Note 1.F.)	5	5	1			11
Appropriations Receivable					1	19
Accounts Receivable (Note 1.G.)	869,298	123,296	69,652	7,080	82,812	1,152,138
Allowance for Doubtful Accounts (Note 1.G.)	(155,870)		(17,114)		(3,808)	(176,792)
Due from Other Funds (Notes 1.H. & 8)				47,180		47,180
Due from State Treasurer (Note 1.I.)	39,184	46,215		792	4	86,195
Funds in Custody of State Treasurer (Note 1.J.)	41,106					41,106
Postage Inventory (Note 1.K.)	498			142		640
Supply Inventory (Note 1.K.)	233			485		718
License Plate and Tab Inventory (Note 1.K.)				2,633		2,633
Total Assets	\$ 806,700	176,447	56,346	66,076	89,272	1,194,841
LIABILITIES						
Accounts Payable (Note 1.N.)	\$ 244			482	62	788
Accrued Payroll	1,074			986	5	2,065
Refunds Payable (Note 1.M.)	39,184			792	4	39,980
Bank Charges Payable	3		1	1	1	6
Due to Other Entities (Notes 1.J & 1.O.)	34,951	15,935				50,886
Due to Other Funds (Notes 1.H. & 8)		46,215				46,215
Due to State Treasurer (Note 1.I.)	357,151	129,567	38,512	62,023	45,523	632,776
Funds Held in Trust (Note 1.J. & 1.P.)	6,155					546,596
Deferred Revenue (Note 1.Q.)	368,525	665	17,833		43,745	430,768
Total Liabilities	\$ 807,287	192,382	56,346	64,284	89,340	1,209,639
FUND EQUITY						
Fund Balance (Notes 1.S.)					0	1
Reserved for Encumbrances	\$					
Reserved for Inventory	731			3,259	3,990	3,516
Unreserved	(1,318)	(15,935)		(1,466)	(68)	(18,787)
Total Fund Equity	\$ (587)	(15,935)	0	1,793	(68)	(14,797)
Total Liabilities and Fund Equity	\$ 806,700	176,447	56,346	66,077	89,272	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	\$ 17,654	19,471
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	(91,960)	(86,637)
Long-term liabilities not due and payable in the current period and, therefore, are not reported in the funds.	(3,380)	(4,016)
Revenues that are not measurable and available in the current period, and therefore, deferred in the funds (includes Due to the State Treasurer).	47,179	41,070
Intergovernmental transfers eliminated in the Statement of Net Assets.	46,215	46,094
Net Assets of Governmental Activities.	\$ 911	1,106

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)					
	GENERAL FUND	MOTOR FUEL TAX FUND	SCHOOL DISTRICT TRUST FUND	STATE HIGHWAY AND TRANS. DEPT. FUND	ALL OTHER GOVERNMENTAL FUNDS	TOTAL
					2003	2002
REVENUES						
Appropriations	\$ 46,519	188,000		46,108	4,779	285,406
Corporate Income Tax	47,938				33,565	81,503
Individual Income Tax	3,347,576				23,237	3,370,813
Licenses, Permits, and Fees	36,325			122,906	167,790	327,021
Motor Fuel Tax		663,285		46,215	437	709,937
Sales and Use Tax	1,654,934		634,357	41,000	276,999	2,607,290
Other Revenues	121,161	5	34	7	431,319	552,526
Total (Notes 1.T. & 2.D.)	\$ 5,254,453	851,290	634,391	256,236	938,126	7,934,496
Provision for Transmittal to State Treasurer	\$ 5,207,934	663,289	634,391	210,128	933,348	7,649,090
Net Revenues	\$ 46,519	188,001	0	46,108	4,778	285,406
EXPENDITURES						
Personal Service	\$ 25,306			23,850	840	49,996
Expense and Equipment (Note 2.D.)	7,851			19,588	1,232	28,671
Article X Distributions	5,950					5,950
Commercial Drivers License Information System Fees				253		253
Problem Driver Point System				86		59
Payment of Dues to Multi-State Tax Commission	157					157
Distributions to Cities of Funds Accruing to the			182,104			191,285
Motor Fuel Tax Fund						0
County Stock Insurance Tax	150					150
Fees to Counties and Collection Agency Fees	2,292					2,292
Payment of Fees to Counties for Liens	172					172
Total Expenditures (Note 1.U. & 2.D.)	\$ 41,878	182,104	0	43,777	2,072	269,831
Excess of Revenues Over (Under)						
Expenditures Before Lapsed Balances	\$ 4,641	5,897	0	2,331	2,706	15,575
Lapsed Balances (Note 1.V.)	4,314	6,439		2,519	2,697	15,969
Excess of Revenues Over (Under) Expenditures	\$ 327	(542)	0	(188)	9	(394) (15,330)
OTHER FINANCING						
SOURCES (USES)						
Operating Transfers In	\$			965		965
Operating Transfers Out					0	0
Total Other Financing Sources (Uses)	\$ 0	0	0	965	0	965
Provision for Transfers to Other Funds				965		965
Excess of Revenues and Other Sources Over						
(Under) Expenditures and Other Uses	\$ 327	(542)	0	(188)	9	(394) (15,330)
(Increase) Decrease in Reserve						
for Encumbrances	0	0	0	0	0	0
Net change in Unreserved Fund Balance	\$ 327	(542)	0	(188)	9	(394) (15,330)
Fund Balance Unreserved - July 1, 2002 (Note 11)	(1,645)	(15,393)		(1,278)	(77)	(18,393) (3,063)
Fund Balance Unreserved						
- June 30, 2003	\$ (1,318)	(15,935)	0	(1,466)	(68)	(18,787) (18,393)

Unaudited

DEPARTMENT OF REVENUE
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2003

(in thousands of dollars)

Amounts reported for governmental activities in the Statement of Activities (page 16) are different from the amounts reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances All Governmental Fund Types (page 19) because of the items listed below:

Net change in fund balances - total governmental funds (page 19)	\$ (394)
--	----------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which depreciation/amortization exceeded capital outlays in the current period (excluding net of capital lease proceeds and purchases). (2,339)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	1,430
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

a. Net of accrued and used compensated absences	116
b. Net of purchased and used inventory	472
c. Net of capital lease proceeds and purchases	<u>520</u>

Change in net assets of governmental activities (page 16)	<u>\$ (195)</u>
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Missouri Department of Revenue

Proprietary Funds

DEPARTMENT OF REVENUE (DOR) INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Section 32.067, RSMo, receives fees that the Missouri Department of Revenue (department) charges for information sold to individuals, businesses, federal, state, and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the department transfers the fund balance exceeding \$25,000 related to general revenue activities to the General Fund. In accordance with Section 32.067, RSMo, at the end of each fiscal year, the department transfers the fund balance, which is not related to general revenue activities to the State Highways and Transportation Department Fund.



Proprietary funds account for business-type activities on an accrual basis of accounting. The DOR Information Fund is the Missouri Department of Revenue's only proprietary fund.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2003
(in thousands of dollars)**

**DEPARTMENT OF REVENUE
INFORMATION FUND**

ASSETS

Current Assets:

Cash and Cash Equivalents (Notes 1.D. & 3)	\$ 112
Accounts Receivable (Note 1.G.)	189
Allowance for Doubtful Accounts (Note 1.G.)	(16)
Investments (Notes 1.E. & 3)	1
Postage Inventory	<u>159</u>
 Total Current Assets	<u>\$ 445</u>

Noncurrent Assets:

Capital Assets: (Notes 1.L. & 4)	
Equipment and Software	\$ 396
Less Accumulated Depreciation	<u>(329)</u>
 Total Noncurrent Assets	<u>\$ 67</u>
 Total Assets	<u>\$ 512</u>

LIABILITIES

Current Liabilities:

Accounts Payable (Note 1.N.)	\$ 11
Accrued Payroll	6
Compensated Absences (Notes 1.R., 6, & 7)	1
Due to Other Funds (Notes 1.H. & 8)	<u>965</u>
 Total Current Liabilities	<u>\$ 983</u>

Noncurrent Liabilities:

Total Noncurrent Liabilities	\$ 0
 Total Liabilities	<u>\$ 983</u>

NET ASSETS

Invested in Capital Assets	\$ 67
Reserved for Inventory (Note 1.S.)	159
Unrestricted (Deficit) (Note 1.S.)	<u>(697)</u>
 Total Net Assets	<u>\$ (471)</u>

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2003**
(in thousands of dollars)

**DEPARTMENT OF REVENUE
INFORMATION FUND**

OPERATING REVENUES

Sales of Information	<u>\$ 2,014</u>
Total Operating Revenues	<u>\$ 2,014</u>

OPERATING EXPENSES

Personal Services	\$ 558
Expense and Equipment	471
Depreciation/Amortization Expense	<u>18</u>
Total Operating Expenses	<u>\$ 1,047</u>

Operating Income	<u>\$ 967</u>
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Total Nonoperating Revenues (Expenses)

Transfers to Other Funds (Note 8)	<u>\$ (965)</u>
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Change in Net Assets	<u>\$ 2</u>
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Total Net Assets - Beginning	<u>(473)</u>
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Total Net Assets - Ending	<u><u>\$ (471)</u></u>
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Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
JUNE 30, 2003
(in thousands of dollars)**

**DEPARTMENT OF REVENUE
INFORMATION FUND**

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received from Sales of Information	\$ 2,014
Payments to Employees	(561)
Payments to Suppliers	(483)
Net Cash Provided (Used) by Operating Activities	\$ 970

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Net Transfers to Other Funds	\$ (926)
Net Cash Provided (Used) by Noncapital Financing Activities	\$ (926)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Acquisition of Capital Assets	
Capital Lease Payments (and Interest)	
Net Cash Provided (Used) by Capital and Related Financing Activities	\$ 0
Net increase in cash and cash equivalents	44
Cash and Cash Equivalents - Beginning	\$ 68
Cash and Cash Equivalents - Ending	\$ 112

Reconciliation of Operating Income to Net Cash Provided (Used) by

Operating Activities:

Operating Income	\$ 967
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by	
Operating Activities:	
Depreciation Expense	18
(Increase) Decrease in Accounts Receivable	21
Increase (Decrease) in Allowance for Doubtful Accounts	(5)
(Increase) Decrease in Cash and Investments Held in Agency Funds	(21)
Increase (Decrease) in Accrued Payroll	(4)
Increase (Decrease) in Accounts Payable	(44)
Increase (Decrease) in Due to Other Funds	40
(Increase) Decrease in Net Assets	(2)

Net Cash Provided (Used) by Operating Activities	\$ 970
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Missouri Department of Revenue

Fiduciary Funds



The Missouri Department of Revenue's (department) fiduciary funds are all agency funds. The agency funds account for money that the department collects for other entities.

Unaudited

**DEPARTMENT OF REVENUE
STATEMENT OF AGENCY FUNDS
AND CHANGES IN AGENCY FUNDS
ASSETS AND LIABILITIES
JUNE 30, 2003**
(in thousands of dollars)

	<u>BALANCE JULY 1, 2002</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 2003</u>
ASSETS				
Cash and Cash Equivalents *	\$ 14,614	2,606,674	(2,603,772)	17,516
Interest Receivable	256	1,704	(1,817)	143
Accounts Receivable	167,495	53,402	(16,111)	204,786
Allowance for Doubtful Accounts	(29,384)		2,084	(27,300)
Investments, at Fair Value:				
U.S. Treasury Securities	44,113		(44,113)	0
U.S. Agency Securities	137,464	588,531	(532,031)	193,964
Safety Responsibility Securities	2,484	1,028	(863)	2,649
Total Assets	\$ 337,042	3,251,339	(3,196,623)	391,758
LIABILITIES				
Bank Service Charges Payable	\$ 22	296	(294)	24
Total Liabilities	\$ 22	296	(294)	24
NET ASSETS				
Held in Trust	\$ 337,020	3,251,043	(3,196,329)	391,734

*The beginning balance was restated to correct prior year reporting mistakes.

Missouri Department of Revenue

Notes to the Financial Statements



The Notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

Department of Revenue

Notes to the Financial Statements

For Year Ended June 30, 2003

The accounting methods and procedures adopted by the Missouri Department of Revenue (department) conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the department's Comprehensive Annual Financial Report.

NOTE 1.

SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The department is a component unit of the state of Missouri. The reporting entity includes three divisions for which the Director of Revenue is financially accountable. Exclusion of such divisions would cause the reporting entity's financial statements to be misleading and incomplete. The department excludes the State Lottery Commission and State Tax Commission from its reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent. The state of Missouri blends the department's financial data into the primary government's financial statements.

B. Department-Wide and Fund Financial Statements

The department-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the nonfiduciary activities of the department. The effect of interfund activity has been removed from these statements. The department's *government* activities are supported by appropriations. These are reported separately from *business-type activities*. The department's business-type activities are reported in one fund which receives fees for sales of information.

Program revenues on the Statement of Activities include charges to customers for sales of information, grants and contributions that are restricted to meeting the operational or capital requirements of a particular function, and appropriations. Taxes and fees that the department collects are reported as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The fiduciary funds are excluded from the department-wide statements. Major individual funds are reported as separate columns in the governmental fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The department-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the department considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting except for the following:

- Fixed assets are reported as expenditures when acquired;
- Long-term compensated absence obligations (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid;
- Inventories are recorded as expenditures when purchased; and
- Lease purchase payments are recorded as expenditures when paid.

In the governmental fund financial statements, corporate and individual income tax, some licenses, permits, and fees, motor fuel tax, sales and use tax, and some other revenue are all considered to be susceptible to accrual. Therefore, they have been recognized as revenues of Fiscal Year 2003 even though the department may have collected them during the lapse period of Fiscal Year 2004. All other revenue items are considered to be measurable and available only when the department receives the money.

The department reports the General Fund, Motor Fuel Tax Fund, School District Trust Fund, and State Highways and Transportation Department Fund as major funds. These are classified as governmental funds.

The department has one proprietary fund, the Department of Revenue (DOR) Information Fund. It receives fees the department charges for the sales of its information and publications. These fees are classified as operating revenue in the financial statements. Operating expenses consists of sales and service, administrative costs, and depreciation expense on capital assets. Nonoperating expenses are transfers to the State Highway and Transportation Department Fund.

The other fund type the department reports is fiduciary funds which are all agency funds. The department's agency funds account for collections made for other states and provinces, Missouri cities, counties, and school districts, and other organizations.

The department follows private-sector accounting and financial reporting standards issued prior to December 1, 1989, for the department-wide, DOR Information Fund, and fiduciary fund financial statements if those standards do not conflict with the Governmental Accounting Standards Board's (GASB) guidance. The department follows GASB, and not private-sector, standards issued after December 1, 1989.

The department reports all revenue it collects (taxes and licenses, permits, and fees) as general revenue in the department-wide Statement of Activity. Upon collection, the department transmits all revenues to the Missouri State Treasurer. The department does not have authority to use these revenues to support department operations.

D. Cash and Cash Equivalents

Cash and cash equivalents include money held in cash management accounts, collection system accounts, and float.

E. Investments

Cash resources in the agency funds are combined to form a pool for investment purposes. These are stated at fair value. The department's contracted bank manages the investments in accordance with an agreement entered in September 2002. The investments are expected to be held to maturity, and their term length ranges from three months to one-year. The department's contracted bank distributes interest income earned as a result of pooling to the appropriate funds based on each fund's equity in the pooled investments.

According to generally accepted accounting principles, the department reports the portions of agency fund assets held at June 30 for other agency and governmental funds in those funds.

F. Interest Receivable

Interest receivable represents accrued interest on investment securities.

G. Accounts Receivable

Accounts receivable are due from taxpayers and are derived primarily from taxes, interest, penalties, or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales and use, and motor fuel and special fuel taxes due to the department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return. Estimates of individual and corporate taxes are based on matching with federal tax returns. It is uncertain whether a liability exists at the time the estimate is generated, therefore, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 2003, the tax revenue estimate was approximately \$455 million.

Receivables to the General Fund are 18 percent corporate income tax, 47 percent individual income tax, 26 percent sales and use tax, and 9 percent all other revenue. Receivables to the Motor Fuel Tax Fund are all motor fuel tax. Receivables to the School District Trust Fund are all sales and use tax.

Receivables to the State Highway and Transportation Department Fund are 25 percent sales and use tax, 74 percent license, permits, and fees, and the rest are due from the Motor Fuel Tax Fund and DOR Information Fund. The remaining receivables in the nonmajor governmental funds are 12 percent licenses, permits, and fees, 80 percent sales and use tax, and 8 percent all other revenue.

H. Internal Balances/Due To and Due From Other Funds

The internal balances reported on the department-wide Statement of Net Assets represents the amount the DOR Information Fund owes the General Fund and/or the State Highways and Transportation Department Fund.

Due to and due from other funds reported in the fund financial statements represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

I. Due To and Due From State Treasurer

Amounts reported as due to the state treasurer represent the department's obligation to transfer accounts receivable (less allowances and deferred revenues) to the state treasurer when received. Amounts reported as due from the state treasurer represent payments received from taxpayers in excess of their computed tax liability.

J. Funds in Custody of State Treasurer

Funds in custody of the state treasurer are sales tax bonds, transient employer bonds, and protested income and sales and use tax. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

K. Inventory

Inventory consists of supplies, postage, license plates, and tabs. Supply inventories consist primarily of office supplies and bureau-specific forms. Inventories are valued at actual cost using the first-in, first-out method of

inventory valuation. In the department-wide statements, inventories are expensed as used. In the governmental fund financial statements they are recognized as expenditures when purchased using the purchase method. Inventories on-hand at fiscal year end are recorded on the governmental fund financial statements as a reserve of fund balance.

L. Capital Assets

Capital assets include furniture, equipment, and software. They are reported in the applicable governmental or business-type activities column of the department-wide Statement of Net Assets. The department follows the Missouri State Auditor's definition of a capital asset, which is an asset that costs more than \$1,000 with a useful life of more than one year. The department depreciates/amortizes capital assets using the straight line method over the estimated average useful lives stated below.

DEPARTMENT OF REVENUE ESTIMATED USEFUL LIVES	
Assets	Years
Vehicles	5
Furniture	10
Office Equipment	5
Computer Equipment/Software	3
Personal Computer Software	10 (developed in-house)
Mainframe Software	12 (developed in-house)

Capital assets are valued at historical cost or estimated historical cost when actual historical cost is unknown. In the governmental fund financial statements, capital assets are reported as expenditures when purchased.

M. Refunds Payable

Refunds payable consist of amounts owed for overpayment of individual and corporate income tax, corporate franchise tax, sales and use tax, insurance premium tax, estate tax, motor fuel tax, workers' compensation, overpayments, and errors.

N. Accounts Payable

Accounts payable amounts are owed to vendors for goods and services.

O. Due to Other Entities

The due to other entities amount includes cash and transient employer bonds held by the state treasurer, fees owed for collection services, and motor fuel tax distributions owed to local governments.

P. Funds Held In Trust

Funds held in trust on the Statement of Net Assets and Balance Sheet represent income tax and the 3 percent General Fund portion of sales and use tax paid under protest. Protested sales and use taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

Q. Deferred Revenues

On the department-wide statements, deferred revenues are amounts collected at or before June 30, but earned the subsequent year. The deferred revenue amounts on the department-wide statements are \$1,000.

Deferred revenues in the governmental fund statements are unearned revenue plus accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as an asset and offset by a deferred revenue account (net of allowances). As the revenue recognition criteria is met in subsequent periods, the liability for deferred revenues is removed and revenue is recognized.

On the governmental fund statements revenues have been offset \$524 million within the General Fund, \$665,000 within the Motor Fuel Tax Fund, \$35 million within the School District Trust Fund, \$0 within the State Highway and Transportation Department Fund, and \$48 million in all other funds. These amounts are measurable but not available. The availability period for the state of Missouri is 60 days.

R. Long-Term Debt

Long-term obligations of the department consist of compensated absences and lease/purchase obligations. Long-term liabilities financed by governmental funds are not reported in the governmental fund statements but are reported on the department-wide statements.

Compensated absences represent accumulated unpaid vacation and compensatory time in the department-wide and DOR Information Fund financial statements and are accrued when incurred. In the governmental fund statements, these amounts are not accrued but are recorded as expenditures when paid.

Lease/purchase obligations include the present value of net minimum future lease payments paid from the General Fund and/or the State Highways and Transportation Department Fund. They are reported as liabilities in the department-wide statements and the current portion as other financing sources in the governmental fund statements.

S. Fund Balance

The difference between assets and liabilities is reported as net assets on the department-wide, proprietary, and fiduciary fund financial statements and as fund balance on the governmental fund financial statements.

The negative unreserved fund balances in the governmental fund statements represent liabilities that were paid from Fiscal Year 2004 appropriations. The reserved fund balances represent the portion of fund balance not available for expenditure. The amounts presented as negative fund balances at June 30, 2003, resulted from the liabilities as shown below.

The reserved fund balance includes the following two accounts.

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

DEPARTMENT OF REVENUE	
DEFICIT FUND BALANCE	
(in thousands of dollars)	
General Fund	
Travel	\$26
Fuel and Utilities	1
Supplies	3
Communication Services & Supplies	47
Business & Professional Services	2
Maintenance & Repair Services	1
Program Distributions	162
Accrued Payroll	1,074
Total	<u>\$1,316</u>
State Highways & Transportation Department Fund	
Travel	\$21
Fuel and Utilities	7
Supplies	235
Communication Services & Supplies	85
Business & Professional Services	93
Maintenance & Repair Services	39
Accrued Payroll	986
Total	<u>\$1,466</u>
Motor Fuel Tax Fund	
Motor Fuel Tax Distributions	<u><u>\$15,935</u></u>
All Other Funds	<u><u>\$68</u></u>

T. Revenues/Refunds

Revenues are reported net of uncollectible accounts of \$176.8 million in the department-wide Statement of Activity and in the governmental fund statements, \$155.9 million for the General Fund, \$0 for the Motor Fuel Tax Fund, \$17.1 million for the School District Trust Fund, \$0 for the State Highways and Transportation Department Fund, and \$3.8 million for all other funds. In addition, revenues are reported net of refunds of \$1.2 billion in the department-wide Statement of Activities and the governmental fund statements, \$1.1 billion for the General Fund, \$9 million for the Motor Fuel Tax Fund, \$0 for the School District Trust Fund, \$1.2 million for the State Highway and Transportation Department Fund, and \$1 million for all other funds.

U. Expenses/Expenditures/Refunds

Expenses/Expenditures are reported net of revenue overcollections (refunds).

V. Lapsed Balances

Lapsed balances is a budgetary account. It represents unspent department appropriations on the governmental fund financial statements. The department does not have authority to spend funds representing lapsed balances.

NOTE 2.
RECONCILIATION OF DEPARTMENT-WIDE TO FUND
FINANCIAL STATEMENTS AND BUDGETARY TO GAAP BASIS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Department-Wide Statement of Net Assets

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the department-wide Statement of Net Assets. One element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The details of this \$3.4 million difference are listed below.

DEPARTMENT OF REVENUE
LONG-TERM LIABILITIES
(in thousands of dollars)

Compensated Absences	\$3,100
Capital Leases	280
Net Long-Term Liability Adjustment to Increase (Decrease) Fund Balance–Total Governmental Funds to Arrive at Net Assets–Governmental Activities	
	<u>\$3,380</u>

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Department-Wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the department-wide Statement of Activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures, but the Statement of Activities allocates the cost of those assets over their estimated useful lives as depreciation/amortization expense. The details of this \$2.3 million difference are listed below.

DEPARTMENT OF REVENUE	
CAPITAL OUTLAY LESS DEPRECIATION/AMORTIZATION EXPENSE	
(in thousands of dollars)	
Depreciation/Amortization Expense	\$(4,338)
Capital Outlay	1,999
Net Capital Outlay Adjustment to Increase (Decrease) Net Changes in Fund Balances – Total	<hr/>
Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	(\$2,339)
	<hr/>

Another element of that reconciliation states that some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. Compensated absences of (\$116,000), inventory usage of (\$472,000), and capital lease obligation principal payments of \$520,000 make up the difference.

C. Budgetary Data

The department's annual budget is prepared principally on the cash basis and represents appropriations requested by the department and recommended by the Governor. The Governor submits his budget to the state legislature for approval. The state legislature returns the approved budget bill to the Governor for his signature or veto.

The state legislature appropriates money to the department at the departmental level, the legal level of budgetary control. Expenditures cannot exceed the appropriation amounts at the individual appropriation level and are monitored through the use of allotments. The Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

The department may increase certain estimated original appropriation amounts as necessary. If the department requires supplemental appropriations for an appropriation year, the state legislature enacts them during the next legislative session by the same process used for original appropriations.

D. Budgetary to GAAP Basis Reconciliation

The Schedule of Reconciliation of Budget to Generally Accepted Accounting Principles (GAAP) on page 48 provides a reconciliation of appropriations and expenditures shown on the Schedules of Appropriations and Expenditures - Budget to Actual on pages 44 through 47 to revenues and expenditures reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

**NOTE 3.
DEPOSITS AND INVESTMENTS**

The Governmental Accounting Standards Board (GASB) issued Statement No. 40, Deposit and Investment Risk Disclosures, in March 2003. Statement No. 40 modifies Statement No. 3's disclosure requirements related to investment risks. These risks are credit risk including custodial credit risk and concentrations of credit risk, interest rate risk, and foreign currency risk. The Statement also modifies disclosure requirements for deposit risks which are custodial credit risk and foreign currency risk. The requirements of the new Statement are effective for reporting periods beginning after June 15, 2004. The GASB encourages early implementation. The department chose to implement in Fiscal Year 2003.

A. Deposits

Article IV, Section 15 of the Constitution of Missouri requires the department to hold nonstate funds. For reporting purposes, deposits include cash management bank account balances the department maintains at its contracted bank and collection system bank account balances. All department deposits are insured by the FDIC up to \$100,000. The balance is secured by collateral pledged to the department.

Department collateral securities are either held in a Federal Reserve Bank joint custody account or by a third party custodian. Administrative Rule 12 CSR 1-43.030 governs the type of collateral securities the department may accept.

B. Investments

All investments in repurchase agreements and securities are 100 percent secured by the underlying United States Treasury or agency securities which are in the department's name. The department's contracted bank guarantees no loss of principal or interest to the department. At June 30, 2003, investments consisted of amounts as shown on the next page.

Department investment securities are held in a joint custody account with the department's contracted bank at the Federal Reserve Bank of Boston. The joint custody account requires that department personnel release securities which are in the department's name. The type of securities the department may invest is governed by Administrative Rule 12 CSR 10-43.020.

Allowable investment securities are United States Treasury bills, notes, and bonds, securities of the Federal National Mortgage Association (FNMA), Student Loan Marketing Association (SLMA), Federal Home Loan Bank (FHLB), Federal Home Loan Mortgage Corporation, (FHLMC), and Federal Farm Credit System (FFCS), and repurchase and reverse repurchase agreements secured by one of the securities listed previously.

Safety responsibility securities are proof of financial responsibility that owners of motor vehicles pledge to the department in lieu of automobile insurance as provided by Section 303.240, RSMo. The department secures the securities in the State Treasurer's Office safe. At June 30, 2003, the value of these securities was \$3 million.

DEPARTMENT OF REVENUE DEPOSITS AND INVESTMENT AMOUNTS				
(in thousand of dollars)				
Deposits/ Investment Type	Fair Value	Maturity	Credit Rating	
Deposits:				
Contracted Bank	\$ 10,038			
Collection Accounts	30,818			
Total Deposits	\$ 40,856			
Investments:				
Repurchase Agreements:				
FNMA	\$ 31,000	July 1, 2003	Aaa	
FHLB	30,000	July 1, 2003	Aaa	
FHLMC	30,000	July 1, 2003	Aaa	
FHLMC	30,000	July 1, 2003	Aaa	
FHLMC	30,000	July 1, 2003	Aaa	
Total Repurchase Agreements	\$ 151,000			
FNMA	10,000	July 1, 2003	Aaa	
FNMA	9,981	September 10, 2003	Aaa	
FHLB	24,999	July 1, 2003	Aaa	
FHLMC	4,994	August 18, 2003	Aaa	
FHLMC	9,981	September 11, 2003	Aaa	
Total Term Securities	\$ 59,955			
Total Department of Revenue Investments	\$ 210,955			

At June 30, 2003, the department's investments were allocated 24 percent in FNMA, 50 percent in FHLMC, and 26 percent in FHLB securities.

The Statement of Net Assets and the Balance Sheet also includes \$34 million for sales and use tax bonds, \$2 million for protested income tax, \$4 million for protested sales and use tax, and \$772,000 for transient employer bonds in the General Fund. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office. At June 30, 2003, these funds were invested as shown below. The State Treasurer's investments were secured with securities held by the State Treasurer or by her agent in the State Treasurer's name.

STATE TREASURER INVESTMENTS

(in thousands of dollars)

	Market Value
Certificates of Deposit	\$ 11,304
Repurchase Agreements	4,645
U.S. Treasury and Agency Securities	25,157
Total	\$ 41,106

The State Treasurer's agency investments included 7 percent of total investments in FHLB, 23 percent in FHLMC, and 18 percent in FNMA.

**NOTE 4.
CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2003, follows.

**DEPARTMENT OF REVENUE
CHANGES IN CAPITAL ASSETS**

(in thousands of dollars)

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Furniture, Equipment, Purchased Software	\$ 22,203	861	188	22,875
Software (developed in-house)	60,301	1,848		62,149
Less Accumulated Depreciation	<u>(63,033)</u>	<u>(4,338)</u>		<u>(67,370)</u>
Governmental Activities Capital Assets, Net	\$ 19,471	(1,629)	188	17,654
DOR Information Fund Activities:				
Furniture, Equipment, Purchased Software	\$ 396	0		396
Less Accumulated Depreciation/Amortization	<u>(311)</u>	<u>(18)</u>		<u>(329)</u>
Business Activities Capital Assets, Net	\$ 85	(18)	0	67

Depreciation/Amortization expense by function is shown below.

DEPARTMENT OF REVENUE DEPRECIATION/AMORTIZATION EXPENSE (in thousands of dollars)	
Governmental Activities:	
Administration	\$ 215
Taxation and Collection	1,855
Motor Vehicle and Drivers Licensing	<u>2,268</u>
Total Depreciation/Amortization Expense – Governmental Activities	<u>\$4,338</u>
DOR Information Fund Activities:	
Total Depreciation/Amortization Expense – Business-Type Activities	<u>\$ 18</u>
	<u>\$ 18</u>

NOTE 5. **LEASING OBLIGATIONS**

A. Capital Leases

The department entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, “Accounting for Leases” requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). Therefore, the liability represents the net present value of the remaining lease/purchase agreements.

The General Fund and/or the State Highways and Transportation Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

Capital leases and the related assets are not reported on the fund financial statements of governmental type funds. Capital leases of the department are reported on the department-wide statements as long-term liabilities along with related assets.

The assets acquired through capital leases are shown below.

DEPARTMENT OF REVENUE CAPITAL LEASE ASSETS (in thousands of dollars)	
	Governmental Activities
Asset:	
325 Dell PCs	\$ 95
340 Gateway PCs	221
240 IBM Laptops	430
Less: Accumulated Depreciation/Amortization	(312)
Total Capital Lease Assets	\$ 434

A summary of the future minimum lease payments for capital leases is shown below.

DEPARTMENT OF REVENUE FUTURE MINIMUM LEASE PAYMENTS (in thousands of dollars)	
Fiscal Year Ending June 30,	Governmental Activities
2004	\$256
2005	52
2006	
2007	
2004-2009	
2009-2014	
Total Minimum Lease Payments	\$308
Less: Amount Representing Interest	25
NPV of Minimum Lease Payments	\$283

The department's business activities did not have any capital leases at June 30, 2003.

B. Operating Leases

The department, through the Office of Administration (OA) enters into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. The department expects that in the normal course of business it will renew most of the leases or replace them with similar

leases. OA has responsibilities for the payment of most lease obligations. Of those leases that the department has responsibility for paying, future minimum commitments due under operating leases as of June 30, 2003, are listed below.

DEPARTMENT OF REVENUE OPERATING LEASES (in thousands of dollars)	
Fiscal Year Ending June 30,	Amount
2004	\$ 57
2005	52
2006	52
2007	
2008	
Total Minimum Commitments	\$161

NOTE 6. COMPENSATED ABSENCES

The state of Missouri's policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum, and to receive accumulated leave on termination. A normal year's accumulation for the department is approximately 30,308 days. At June 30, 2003, accumulated leave was 30,227 days. This would require approximately \$3.3 million to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Employees who are eligible under the Fair Labor Standards Act earn compensatory leave. The department's policy allows the department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 2003, was 480 days. This would require approximately \$48,000 to satisfy at salary rates then in effect (excluding the state's share of social security, retirement, and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability to the department. The department will pay the majority of compensated absences from the General Fund and the State Highways and Transportation Department Fund.

NOTE 7.
CHANGES IN LONG TERM LIABILITY

The following is a summary of changes in long-term liability for the year ended June 30, 2003.

DEPARTMENT OF REVENUE CHANGES IN LONG-TERM LIABILITY (in thousands of dollars)				
	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Compensated Absences	\$3,216	3,684	3,800	3,100
Capital Leases	800		520	280
Governmental Activities				
Long-term Liabilities	<u>\$4,016</u>	<u>3,684</u>	<u>4,320</u>	<u>3,380</u>

The Reconciliation of the Statement of Revenue, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities provides a line item of the net effect of \$520 for lease proceeds received during Fiscal Year 2003 (increases) and lease principal payments (decreases). Capital leases are capitalized and depreciated in the department-wide statements, but proceeds are treated as other financing sources and principal payments as expenditures in the governmental fund statements.

NOTE 8.
INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 2003, is shown below.

DEPARTMENT OF REVENUE INTERFUND BALANCES (in thousands of dollars)		
<u>Receivable Fund</u>	<u>Payable Funds</u>	<u>Amount</u>
State Highway and Transportation Department Fund	DOR Information Fund	\$ 965
	Motor Fuel Tax Fund	46,215
Total Interfund Balances		<u>\$ 47,180</u>

Section 32.067, RSMo requires the department to transfer from the DOR Information Fund to the State Highway and Transportation Department Fund moneys derived from highway related sales of information. Section 226.200, RSMo, requires the department to transfer taxes on motor vehicle fuels to the State Highway and Transportation Department Fund. The department deposits motor fuel taxes to the Motor Fuel Tax Fund initially.

**NOTE 9.
RISK MANAGEMENT**

In accordance with Section 105.711, RSMo, the State Legal Expense Fund provides for the payment of any claim against the state of Missouri or any of its agencies pursuant to Section 537.600, RSMo.

**NOTE 10.
EMPLOYEE FRINGE BENEFITS**

Employees are covered by the Missouri State Employees' Plan (MSEP) Retirement System (MOSERS), the Social Security System (OASDHI), and the Missouri Consolidated Health Care Plan (MCHCP). The state of Missouri pays pension costs, life and disability insurance costs, the state's portion of social security taxes, and the state's contribution to the medical benefit plan from the same fund as the related payrolls. The state legislature appropriates OA the money to pay department's employees' fringe benefit costs and, therefore, such costs are not included in the department's financial statements. For the year ended June 30, 2003, the cost to the state of Missouri for department employees' fringe benefits was approximately \$19.5 million. Of this amount, \$5.6 million represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

MOSERS has two benefit structures known as MSEP (closed plan) and MSEP2000 (new plan). Under MSEP, normal retirement age is 65 if active with four years of service, if not active with five years of service. Employees may retire at age 60 with 15 years of service. Employees may retire at age 55 with 10 years of service and receive reduced benefits. Employees may retire at age 50 (effective August 28, 2003, at age 48) with full benefits if their combined age and years of service equal 80 (Rule of 80). Under MSEP2000, employees may retire under the Rule of 80 or at 62 with five years of service. They may retire with reduced benefits at age 57 with five years of service.

Fiscal Year 2003 payroll for all employees of the department was \$50.7 million. Of this amount, \$50.7 million was eligible payroll under the MOSERS retirement plan.

For employees hired prior to August 28, 1997, pension cost of living adjustments (COLA's) are provided annually based on 80 percent of the change in the Consumer Price Index (CPI) with a floor of 4 percent and a ceiling of 5 percent, until the cumulative amount of COLA's equal 65 percent of the original benefit,

thereafter the 4 percent floor is eliminated. For members hired on or after August 28, 1997, COLA's are provided annually based on 80 percent of the change in the CPI up to a maximum rate of 5 percent. Qualified, terminated-vested members may make a one-time election to receive the present value of benefit in a lump sum payment. To qualify, an employee must have terminated with at least 5, but less than 10 years of service, be less than age 60, and have a benefit present value of less than \$10,000.

MCHCP, authorized by Chapter 103, RSMo, is a self-funded medical benefit plan paid by state and member contributions. Active state employees covered by MOSERS or members of the Public School Retirement System may enroll in the plan. Qualifying vested employees may continue medical coverage as well as life insurance and long-term disability benefits (if applicable) after leaving the department.

Senate Bill 248, passed by the Missouri General Assembly and signed by the Governor in 2003, provides a health care retirement incentive for employees who retire on or after February 1, 2003, but no later than September 1, 2003. Employees who retire during this time period may continue medical coverage for themselves and any eligible dependents at the active employee cost.

Employees may also participate in the state's deferred compensation, cafeteria, dental, and vision plans. Created in accordance with Internal Revenue Code Section 457, the Missouri State Public Employees Deferred Compensation Plan permits employees to defer a portion of their current salary to future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The state also provides the Deferred Compensation Incentive Plan. Employees are eligible to participate in the incentive plan if they have been employed by the state for 12 consecutive months preceding the state's contributions to the incentive plan and are making continuous monthly deferrals of at least \$25 to the deferred compensation plan. The state's contribution is \$25 per eligible employee.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement, and premium payment for state health, life, dental, and vision insurance.

NOTE 11. PRIOR PERIOD ADJUSTMENTS AND REPORTING CHANGES

Fiscal Year 2002 ending balances as reported in the Fiscal Year 2002 Comprehensive Annual Financial Report (CAFR) have been restated to correctly report Fiscal Year 2003 beginning balances. The following restatements were made.

The proprietary Department of Revenue Information Fund's capital assets were deducted from the governmental fund capital asset schedules to properly reflect only governmental fund capital assets in those schedules.

The DOR Information Fund's compensated absences liability and expenses were deducted from governmental activities and added to business-type activities to correctly calculate beginning net assets for the two different types of activity.

Capital lease payments were deducted from the Statement of Activities expenses. These are properly reported as expenditures in the governmental fund statements but are expensed in the Statement of Activities by depreciation. The capital lease payments balance due was also recorded as a liability in the Statement of Net Assets.

The deferred revenue and refund liability amounts and the reduction to revenue in the department-wide statements have been restated to reflect full accrual instead of modified accrual amounts and to correctly calculate net assets.

The DOR Information Fund expenses were increased to reflect fringe benefits and other overhead costs that mistakenly were not recorded in Fiscal Year 2002.

The compensated absences liability in the governmental fund statements was reduced to zero because governmental fund statements do not accrue compensated absences but report them as expenditures when paid.

Capital assets reported in the Fiscal Year 2002 department-wide statements were increased by \$15.3 million (net of accumulated amortization) for in-house developed software that had previously not been capitalized. The same in-house developed software was included in beginning balances on the governmental funds capital asset schedules in the amount of \$60.3 million (gross of accumulated amortization).

The Highway Reciprocity Commission (HRC), pursuant to Executive Order 02-03 and Senate Bill 1202, transferred from the jurisdiction of the Department of Revenue to the Missouri Department of Transportation effective July 12, 2003. Therefore, HRC is no longer part of the reporting entity, and its Fiscal Year 2002 numbers have been deducted from Fiscal Year 2003 beginning balances.

Missouri Department of Revenue

Required Supplementary Information Budgetary Comparison Schedules



The Budgetary Comparison Schedules provide original and final appropriations and a comparison to actual expenditures for the General Fund and other major funds. Also included is a reconciliation from budget basis to Generally Accepted Accounting Principles (GAAP) basis.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
GENERAL FUND
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)									
	2003					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Division of Administration										
Personal Service	\$ 3,288	3,288	96	3,191	1	4,045	4,026	846	3,180	0
Expense and Equipment	3,604	3,604	503	3,077	24	3,948	3,948	1,964	1,983	1
Total	\$ 6,892	6,892	599	6,268	25	7,993	7,974	2,810	5,163	1
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 162	162	34	127	1	198	180	98	81	1
Expense and Equipment	16	16	1	13	2	81	81	51	27	3
Branch Offices										
Personal Service	44	44	3	41	0	128	128	61	66	1
Expense and Equipment	5	5	1	3	1	10	10	3	6	1
Total	\$ 227	227	39	184	4	417	399	213	180	6
Division of Taxation and Collection										
Personal Service	\$ 24,371	24,371	2,209	21,976	186	25,782	25,414	2,434	22,810	170
Expense and Equipment	5,827	5,827	523	5,057	247	6,843	7,248	1,570	5,629	49
Fees to Counties & Collection Agency Fees	2,728 E	2,728 E	353	2,292	83	2,728 E	2,779 E	675	2,097	7
Payment of Fees to Counties for Liens	200	200	28	172	0	200	200	29	169	2
Payment of Dues to the										
Multistate Tax Commission	175	175	18	157	0	232	232		232	0
Total	\$ 33,301	33,301	3,131	29,654	516	35,785	35,873	4,708	30,937	228
Refunds for Overpayment of Tax	\$ 1,110,600 E	1,160,400 E		1,160,194	206	1,068,300 E	1,116,641 E		1,116,641	0
Article X Distributions	5,950	5,950		5,950	0					
County Stock Insurance Tax	150 E	150 E		150	0	150 E	150 E		150	0
General Fund Total	\$ 1,157,120	1,206,920	3,769	1,202,400	751	1,112,645	1,161,037	7,731	1,153,071	235

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
MOTOR FUEL TAX FUND AND
SCHOOL DISTRICT TRUST FUND
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
MOTOR FUEL TAX FUND										
Refunds for Aviation Trust Fund	\$ 16 E	76 E		58	18	16 E	160 E		158	2
Distributions of Funds Accruing to the Motor Fuel Tax Fund	188,000 E	188,000 E		181,562	6,438	188,000 E	188,000 E		175,915	12,085
Motor Fuel Tax Fund Total	\$ 188,016	188,076	0	181,620	6,456	188,016	188,160	0	176,073	12,087
SCHOOL DISTRICT TRUST FUND										
No appropriations budgeted to the Department of Revenue	\$ 0			0					0	
School District Trust Fund Total	\$ 0	0	0	0	0	0	0	0	0	0

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
STATE HIGHWAY AND TRANSPORTATION DEPARTMENT FUND
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)									
	2003					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND										
Division of Administration										
Personal Service	\$ 5,113	5,113	68	4,804	241	5,062	5,539	152	5,387	0
Expense and Equipment	5,927	5,927	133	5,482	312	5,927	5,670	177	5,468	25
Total	\$ 11,040	11,040	201	10,286	553	10,989	11,209	329	10,855	25
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 13,162	13,162	639	12,523	0	13,642	13,427	409	13,016	2
Expense and Equipment	13,364	13,364	434	12,922	8	12,990	12,813	390	12,419	4
Commercial Drivers License										
Information System Fees	275	275		253	22	275	275		275	0
Problem Driver Point System	181	181		86	95	181	181		59	122
Branch Offices										
Personal Service	4,616	4,616		4,609	7	4,858	4,824		4,824	0
Expense and Equipment	607	607		606	1	365	367		366	1
Total	\$ 32,205	32,205	1,073	30,999	133	32,311	31,887	799	30,959	129
Division of Taxation and Collection										
Personal Service	\$ 2,147	2,147	64	1,941	142	2,202	2,389		2,043	346
Expense and Equipment	718	718	22	362	334	1,489	1,506	111	1,355	40
Total	\$ 2,865	2,865	86	2,303	476	3,691	3,895	111	3,398	386
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	\$ 2,148 E	1,448 E		1,264	184	2,015 E	2,256 E		2,256	0
Refunds of Motor Fuel Tax	44,219 E	19,219 E		9,622	9,597	42,070 E	42,070 E		33,510	8,560
State Highways and Transportation Department Fund Total	\$ 92,477	66,777	1,360	54,474	10,943	91,076	91,317	1,239	80,978	9,100

Appropriations designated with an "E" represent open-ended appropriations.

DEPARTMENT OF REVENUE
COMBINED SCHEDULE OF APPROPRIATIONS AND EXPENDITURES – BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)					(in thousands of dollars)				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Division of Administration										
Personal Service	\$ 70	70		69	1	70	70		70	0
Expense and Equipment	115	115		20	95	130	89		72	17
Total	\$ 185	185	0	89	96	200	159	0	142	17
Division of Motor Vehicle and Drivers Licensing Excluding Branch Offices										
Personal Service	\$ 943	943		254	689	414	262		262	0
Expense and Equipment	3,033	3,033		1,133	1,900	2,614	770		770	0
Total	\$ 3,976	3,976	0	1,387	2,589	3,028	1,032	0	1,032	0
Division of Taxation and Collection										
Personal Service	\$ 532	532	1	519	12	560	560	1	546	13
Expense and Equipment	84	84		83	1	57	57		56	1
Total	\$ 616	616	1	602	13	617	617	1	602	14
Refunds of Tobacco and Cigarette Tax	\$ 62	72	1	40	31	86	383	2	363	18
Refunds of Taxes and Fees Credited to Federal and Other Funds	75	281		231	50	500	500		405	95
Refunds of Fees Credited to Motor Vehicle Commission Fund	12	16		6	10	12	12		7	5
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670	1,670		340	1,330	1,172	1,172		526	646
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499	505		505	0	499	830		701	129
All Other Budgeted Governmental Funds Total	\$ 7,095	7,321	2	3,200	4,119	6,114	4,705	3	3,778	924

Appropriations designated with an "E" represent open-ended appropriations.

Unaudited

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
AGENCY FUND
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Debt Offset Escrow										
Debt Offset Refunds	\$ 250	277	0	277	0	250	395	0	313	82
Total	\$ 250	277	0	277	0	250	395	0	313	82

Sections 143.782 through 143.788, RSMo, allow the Missouri Department of Revenue (department) to offset individual income tax refunds to satisfy any debt in excess of \$25 if requested by any state or federal agency. The department places offset monies in the Debt Offset Escrow Fund to allow the taxpayer to contest the offset within 30 days of receipt of notice. If the debtor fails to contest the offset or there is a ruling in favor of the state or federal agency, the appropriate agency transfers funds from the escrow account to the applicable fund(s). The department's Debt Offset Refund appropriation and expenditures represent offsets applied to motor vehicle and driver license bad debts.

Missouri Department of Revenue

Nonmajor Governmental Funds and Combining Statements and Schedules

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.



The Combining Statements and Schedules provide detail information about the individual funds that are included in the Other Governmental Funds column on the basic governmental fund financial statements.

Nonmajor Special Revenue Fund Descriptions

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Section 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Missouri Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BOLL WEEVIL SUPPRESSION AND ERADICATION FUND

The Boll Weevil Suppression and Eradication Fund, as authorized by Section 263.537, RSMo, receives a 1 percent collection fee from assessments levied on cotton growers by the Missouri Department of Agriculture. The Department of Agriculture uses these funds to administer the Boll Weevil Suppression and Eradication Program.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals conducting motor vehicle transactions, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 210.174, RSMo.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the one-eighth of 1 percent sales/use tax collections.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives 50 percent or 75 percent of the remaining money from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the money exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo. The fund receives 75 percent if the balance of the money is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo.

The fund also receives 100 percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. \$68 for the conviction of a Class A or B felony;
- B. \$46 for the conviction of a Class C or D felony; and
- C. \$10 for the conviction of various misdemeanors.

CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository. These fees are for criminal records checks and fingerprint searches.

**DEPARTMENT OF REVENUE
FEDERAL FUND**

The Division of Motor Vehicle and Drivers Licensing, the Criminal Investigation Bureau, and the General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs and highway use tax compliance. All Missouri Department of Revenue (department) appropriations pertaining to grant expenditures are charged to this fund. Consequently, the department transmits all reimbursement receipts to this fund.

DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND

The Division of Aging-Elderly Home Delivered Meals Trust Fund, as authorized by Section 660.078, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives collections of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Missouri Department of Revenue collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 20 percent tax on the adjusted gross gaming receipts of gambling boats.

HEAD INJURY FUND

The Head Injury Fund, as authorized by Section 304.028, RSMo, receives a \$2 surcharge collected by court clerks in all criminal cases.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Section 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives receipts that county clerks collect for drug-related offenses and intoxication-related traffic offenses.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MISSOURI CASA FUND

The Missouri CASA Fund, as authorized by Section 488.636, RSMo, receives collections of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

**MISSOURI COMMUNITY COLLEGE
JOB TRAINING PROGRAM FUND**

The Missouri Community College Job Training Program Fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The Missouri Department of Economic Development must approve the project agreement.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Section 59.319, RSMo, receives fees that county recorders of deeds charge for the recording of any document.

**MISSOURI OFFICE OF
PROSECUTION SERVICES FUND**

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of a \$1 surcharge assessed as costs in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Missouri Department of Revenue collects from manufacturers, motor vehicle dealers, and boat dealers.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance, any violation of criminal or traffic laws of this state, and infractions except when the court dismisses the proceeding or when the state, county, or municipality must pay the costs.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Section 194.297, RSMo, receives monetary donations from driver license applicants. The Missouri Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Missouri Department of Revenue collects from owners and operators of underground and aboveground storage tanks. This fund supercedes the Underground Storage Tank Insurance Fund.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Section 595.100, RSMo, receives 50 percent or 25 percent of the remaining funds from the \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance after the Missouri Department of Revenue deposits the maximum amount into the State Forensic Laboratory Fund. The fund receives 50 percent if the balance of the funds exceeds \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo. The fund receives 25 percent if the balance of the funds is less than \$1 million plus the previous 12 months expenditures paid pursuant to Sections 595.010 to 595.075, RSMo, excluding Sections 595.050 and 595.055, RSMo.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of collections from fees imposed on the purchase of tires.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives the \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund may receive a maximum of \$250,000 annually.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT GRADE CROSSING SAFETY ACCOUNT FUND

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of

motor vehicles, railroad rolling stock, flanged wheel equipment, or private cars. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LAND SURVEY PROGRAM FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any document.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes).

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Section 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

STATUTORY COUNTY RECORDER'S FUND

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION- SECOND INJURY FUND

The Workers' Compensation Fund and Workers' Compensation Second-Injury Fund, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives 100 percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100 percent of workers' compensation tax and the Second Injury Fund receives 100 percent of the workers' compensation-second injury tax. The Missouri Department of Insurance determines when an abatement year occurs.

**WORLD WAR II MEMORIAL
TRUST FUND**

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, receives monetary donations from driver license applicants. The Missouri Veterans' Commission uses money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C.

Capital Projects Fund Description

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 39(b), Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel. The Missouri Department of Revenue does not receive appropriations from this fund.

Unaudited

DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2003

(continued on next page)

	(in thousands of dollars)										
	Aviation Trust	Blind Pension	Blindness Education	Children's Trust	Conservation Commission	Crime Victims' Comp	Dept. of Revenue Federal	Domestic Relations Resolution	Fair Share	Gaming Proceeds for Education	
ASSETS											
Cash and Cash Equivalents	\$			7	7	493				2	
Investments		16				267					
Interest Receivable											
Appropriations Receivable											
Accounts Receivable	29	167	8	113	10,991	530		19	1,039		
Allowance for Doubtful Accounts					(2,308)						
Due from State Treasurer		4									
Postage Inventory											
Total Assets	\$	49	167	15	120	9,443	530	0	19	1,039	2
LIABILITIES											
Accounts Payable	\$						61				
Accrued Payroll											
Refunds Payable		4									
Bank Charges Payable											
Due to State Treasurer	45	167	15	120	5,662	530		19	1,039	2	
Deferred Revenue					3,781						
Total Liabilities	\$	49	167	15	120	9,443	530	61	19	1,039	2
FUND BALANCE											
Reserved for Encumbrances	\$										
Reserved for Inventory											
Unreserved							(61)				
Total Fund Balance	\$	0	0	0	0	0	(61)	0	0	0	
Total Liabilities and Fund Balance	\$	49	167	15	120	9,443	530	0	19	1,039	2

This statement only includes funds with an asset and liability balance at June 30, 2003.

The funds that did not have a balance at June 30, 2003 are:

Boll Weevil Suppression and Eradication

Division of Aging-Elderly Home Delivered Meals Trust

Gaming Commission

Missouri Community College Job Training Program

Schools for the Future

Statutory County Recorders

Worker's Compensation

Worker's Compensation-Second Injury

Unaudited

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2003**

(continued from previous page)

(continued on next page)

(in thousands of dollars)

										(in thousands of dollars)	
	Head Injury	Health Initiatives	Independent Living Center	Local Records Preservation	Missouri CASA	Missouri Housing Trust	MO Office of Prosecution Services	Motor Vehicle Commission	Motorcycle Safety	Organ Donor Program	
ASSETS											
Cash and Cash Equivalents		\$								43	12
Investments											
Interest Receivable											
Appropriations Receivable			1								
Accounts Receivable	53		1,982	32	194	7	567	29	44	27	12
Allowance for Doubtful Accounts											
Due from State Treasurer											
Postage Inventory											
Total Assets	\$	53	1,983	32	194	7	567	29	87	27	24
LIABILITIES											
Accounts Payable		\$								1	
Accrued Payroll										5	
Refunds Payable											
Bank Charges Payable											
Due to State Treasurer	53		1,967	32	194	7	567	29	88	27	24
Deferred Revenue			16								
Total Liabilities	\$	53	1,983	32	194	7	567	29	94	27	24
FUND BALANCE											
Reserved for Encumbrances		\$									
Reserved for Inventory											
Unreserved											
Total Fund Balance	\$	0	0	0	0	0	0	0	(7)	0	0
Total Liabilities and Fund Balance	\$	53	1,983	32	194	7	567	29	87	27	24

Unaudited

**DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2003**

(continued from previous page) (continued on next page)

	(in thousands of dollars)									
	Parks Sales Tax	Petroleum Inspection	Petroleum Storage Tank Ins.	School Building Revolving	Services To Victims	Soil & Water Sales Tax	Solid Waste Mgmt.	Spinal Cord Injury	State Forensic Laboratory	State Hwys. and Transp. Dept. Grade Crossing
ASSETS										
Cash and Cash Equivalents	\$ 197		1			197				51
Investments	107	20	208			107				1
Interest Receivable										
Appropriations Receivable										
Accounts Receivable	4,163	336	3,085	72	139	4,163	1,609	55	206	53
Allowance for Doubtful Accounts	(750)					(750)				
Due from State Treasurer										
Postage Inventory										
Total Assets	\$ 3,717	356	3,294	72	139	3,717	1,609	55	206	105
LIABILITIES										
Accounts Payable	\$									
Accrued Payroll										
Refunds Payable										
Bank Charges Payable										
Due to State Treasurer	2,262	355	3,290	72	139	2,262	473	55	206	105
Deferred Revenue	1,455	1	4			1,455	1,136			
Total Liabilities	\$ 3,717	356	3,294	72	139	3,717	1,609	55	206	105
FUND BALANCE										
Reserved for Encumbrances	\$									
Reserved for Inventory										
Unreserved										
Total Fund Balance	\$ 0	0	0	0	0	0	0	0	0	0
Total Liabilities and Fund Balance	\$ 3,717	356	3,294	72	139	3,717	1,609	55	206	105

Unaudited

DEPARTMENT OF REVENUE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2003

(continued from previous page)

(in thousands of dollars)

	State Land Survey Program	State Road Fund	State School Money	State Transp.	Statewide Court Automation	World War II Memorial Trust	2003	2002	TOTAL
ASSETS									
Cash and Cash Equivalents		\$ 8,341		66		1	9,418	6,138	
Investments		118		1			845	1,392	
Interest Receivable							0	1	
Appropriations Receivable							1	28	
Accounts Receivable	194	49,562	2,337	622	372	1	82,812	73,348	
Allowance for Doubtful Accounts							(3,808)	(3,929)	
Due from State Treasurer							4	208	
Postage Inventory							0	2	
Total Assets	\$ 194	58,021	2,337	689	372	2	89,272	77,188	
LIABILITIES									
Accounts Payable		\$					62	94	
Accrued Payroll							5	10	
Refunds Payable							4	208	
Bank Charges Payable		1					1	1	
Due to State Treasurer	194	22,601	2,337	211	372	2	45,523	37,928	
Deferred Revenue		35,419		478			43,745	39,022	
Total Liabilities	\$ 194	58,021	2,337	689	372	2	89,340	77,263	
FUND BALANCE									
Reserved for Encumbrances		\$					0	1	
Reserved for Inventory							0	1	
Unreserved							(68)	(77)	
Total Fund Balance	\$ 0	0	0	0	0	0	(68)	(75)	
Total Liabilities and Fund Balance	\$ 194	58,021	2,337	689	372	2	89,272	77,188	

Unaudited

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2003

(continued on next page)

	(in thousands of dollars)										
	Aviation Trust	Blind Pension	Blindness Education	Boll Weevil Supp & Eradication	Children's Trust	Conserv Comm	Crime Victims' Comp.	Dept. of Revenue Federal	Div. of Aging	Domestic Relations Resolutions	Fair Share
REVENUES											
Appropriations	\$					506		3,479	22		
Corporate Income Tax											
Individual Income Tax											
Licenses, Permits, and Fees				44	986					233	
Motor Fuel Tax	437										
Sales and Use Tax	3,200					85,191					
Other Revenues		21,504	172		163	4	6,596	891			
Total	\$ 3,637	21,504	172	44	1,149	85,701	6,596	4,370	22	233	
Provision for Transmittal to State Treasurer	\$ 3,637	21,504	172	44	1,149	85,195	6,596	891		233	
Net Revenues	\$ 0	0	0	0	0	506	0	3,479	22	0	
EXPENDITURES											
Personal Service	\$					434		17			
Expense and Equipment						72		812			
Total Expenditures	\$ 0	0	0	0	0	506	0	829	0	0	
Excess of Revenues Over (Under) Expenditures Before Lapsed Balance:	0	0	0	0	0	0	0	2,650	22	0	
Lapsed Balances								2,643	22		
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	0	0	7	0	0	
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	0	0	7	0	0	
Fund Balance Unreserved -July 1, 2002								(68)			
Fund Balance Unreserved -June 30, 2003	\$ 0	0	0	0	0	0	0	(61)	0	0	

Unaudited

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS

(continued from previous page)

(continued on next page)

(in thousands of dollars)

Unaudited

**DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2003**

(continued from previous page)

(in thousands of dollars)

(continued on next page)

Unaudited

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR YEAR ENDED JUNE 30, 2003

(continued from previous page)

(in thousands of dollars)

	State Hwys. and Transp. Dept. Grade Crossing	State Land Survey Program	State Road Fund	State School Money	State Transp.	Statewide Court Auto	Statutory County Recorders	Workers' Comp.	Comp.- Second Injury	World War II Memorial Trust	TOTAL 2003	2002
REVENUES												
Appropriations											4,779	3,847
Corporate Income Tax											33,565	0
Individual Income Tax											23,237	10,486
Licenses, Permits, and Fees	1,223	2,089	71,327	25		4,314					167,790	161,877
Motor Fuel Tax											437	275
Sales and Use Tax			102,569		1,248						276,999	287,225
Other Revenues			16	51,752			187	18,380	31,960	14	431,319	401,801
Total	\$ 1,223	2,089	173,912	51,777	1,248	4,314	187	18,380	31,960	14	938,126	865,511
Provision for Transmittal to State Treasurer	\$ 1,223	2,089	173,912	51,777	1,248	4,314	187	18,380	31,960	14	933,348	861,664
Net Revenues	\$ 0	0	0	0	0	0	0	0	0	0	4,778	3,847
EXPENDITURES												
Personal Service											840	866
Expense and Equipment											1,232	966
Total Expenditures	\$ 0	0	0	0	0	0	0	0	0	0	2,072	1,832
Excess of Revenues Over (Under) Expenditures Before Lapsed Balance:	0	0	0	0	0	0	0	0	0	0	2,706	2,015
Lapsed Balances											2,697	2,069
Excess of Revenues Over (Under) Expenditures	\$ 0	0	0	0	0	0	0	0	0	0	9	(54)
Net change in Unreserved Fund Balance	\$ 0	0	0	0	0	0	0	0	0	0	9	(54)
Fund Balance Unreserved -July 1, 2002											(77)	(23)
Fund Balance Unreserved -June 30, 2003	\$ 0	0	0	0	0	0	0	0	0	0	(68)	(77)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2003 AND JUNE 30, 2002

	(in thousands of dollars)									
	2003					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
CONSERVATION COMMISSION FUND										
Division of Taxation and Collection										
Personal Service	\$ 434	434		434	0	457	457		457	0
Expense and Equipment	72	72		71	1	49	49		48	1
Conservation Commission Fund Total	\$ 506	506	0	505	1	506	506	0	505	1
DEPARTMENT OF REVENUE FEDERAL FUND										
Division of Administration										
Expense and Equipment	\$ 70	70		16	54	70	29		29	0
Total	\$ 70	70	0	16	54	70	29	0	29	0
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 707	707		18	689	166	14		14	0
Expense and Equipment	2,702	2,702		802	1,900	2,295	451		451	0
Total	\$ 3,409	3,409	0	820	2,589	2,461	465	0	465	0
Department of Revenue										
Federal Fund Total	\$ 3,479	3,479	0	836	2,643	2,531	494	0	494	0
DIVISION OF AGING-ELDERLY HOME DELIVERED MEALS TRUST FUND										
Division of Administration										
Expense and Equipment	\$ 11	11		11	11	11	11		11	11
Total	\$ 11	11	0	0	11	11	11	0	11	0
Division of Taxation and Collection										
Personal Service	\$ 11	11		0	11	11	11		0	11
Total	\$ 11	11	0	0	11	11	11	0	0	11
Division of Aging-Elderly Home Delivered Meals Trust Fund Total	\$ 22	22	0	0	22	22	22	0	11	11
FAIR SHARE FUND										
Refunds of Tobacco and Cigarette Tax	\$ 3 E	9 E		9	0	11 E	86 E		85	1
Fair Share Fund Total	\$ 3	9	0	9	0	11	86	0	85	1
FEDERAL AND OTHER FUNDS										
Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 75 E	281 E		231	50	500 E	500 E		405	95
Federal and Other Funds Total	\$ 75	281	0	231	50	500	500	0	405	95

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2003 AND JUNE 30, 2002

	(in thousands of dollars)									
	2003					2002				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
(continued from previous page)										
HEALTH INITIATIVES FUND										
Division of Administration										
Expense and Equipment	\$ 4	4	0	4	0	4	4	0	4	0
Total	\$ 4	4	0	4	0	4	4	0	4	0
Division of Taxation and Collection										
Personal Service	\$ 40	40	1	38	1	41	41	1	40	0
Expense and Equipment	6	6	0	6	0	4	4	0	4	0
Total	\$ 46	46	1	44	1	45	45	1	44	0
Refunds of Tobacco and Cigarette Tax	\$ 42 E	42 E	1	10	31	50 E	105 E	2	86	17
Health Initiatives Fund Total	\$ 92	92	2	58	32	99	154	3	134	17
MOTOR VEHICLE COMMISSION FUND										
Division of Administration										
Personal Service	\$ 70	70	69	1	70	70	70	0	70	0
Expense and Equipment	30	30	30	0	30	30	30	0	28	2
Total	\$ 100	100	0	69	31	100	100	0	98	2
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 236	236	236	0	248	248	248	0	248	0
Expense and Equipment	331	331	331	0	319	319	319	0	319	0
Total	\$ 567	567	0	567	0	567	567	0	567	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	\$ 12 E	16 E	6	10	12 E	12 E	12 E	7	5	
Motor Vehicle Commission Fund Total	\$ 679	683	0	642	41	679	679	0	672	7
PETROLEUM INSPECTION FUND										
Division of Taxation and Collection										
Personal Service	\$ 26	26	26	0	28	28	28	0	27	1
Expense and Equipment	4	4	4	0	3	3	3	0	3	0
Total	\$ 30	30	0	30	0	31	31	0	30	1
Petroleum Inspection Fund Total	\$ 30	30	0	30	0	31	31	0	30	1

Appropriations designated with an "E" represent open-ended appropriations.

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2003 AND JUNE 30, 2002

(in thousands of dollars)									
	2003					2002			
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Lapsed Balances
(continued from previous page)									
PETROLEUM STORAGE TANK INSURANCE FUND									
Division of Administration									
Expense and Equipment	\$ _____	_____	_____	0	15	_____	15	_____	15
Total	\$ 0	0	0	0	0	15	15	0	0
Division of Taxation and Collection									
Personal Service	\$ 21	21	21	0	23	23	23	22	1
Expense and Equipment	2	2	2	0	1	1	1	1	0
Total	\$ 23	23	0	23	0	24	24	0	23
Petroleum Storage Tank Insurance Fund Total	\$ 23	23	0	23	0	39	39	0	23
									16
STATE SCHOOL MONEY FUND									
Refunds of Tobacco and Cigarette Tax	\$ 17 E	21 E	21	0	25 E	192 E	192	0	
State School Money Fund Total	\$ 17	21	0	21	0	25	192	0	192
									0
WORKERS' COMPENSATION FUND									
Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$ 1,670 E	1,670 E	340	1,330	1,172 E	1,172 E	526	646	
Refunds - Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499 E	505 E	505	0	499 E	830 E	701	129	
Workers' Compensation Fund Total	\$ 2,169	2,175	0	845	1,330	1,671	2,002	0	1,227
									775
TOTAL BUDGETED NONMAJOR GOVERNMENTAL FUNDS	\$ 7,095	7,321	2	3,200	4,119	6,114	4,705	3	3,778
									924

Appropriations designated with an "E" represent open-ended appropriations.

Missouri Department of Revenue

Agency Funds



The Agency Funds are used to account for assets held by the Missouri Department of Revenue as agent for other governments.

DEPARTMENT OF REVENUE
COMBINED SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGET AND ACTUAL
BUDGETARY BASIS
BUDGETED NONMAJOR GOVERNMENTAL FUNDS
FOR YEARS ENDED JUNE 30, 2003 AND 2002

	(in thousands of dollars)					(in thousands of dollars)				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
Division of Administration										
Personal Service	\$ 70	70		69	1	70	70		70	0
Expense and Equipment	<u>115</u>	<u>115</u>		<u>20</u>	<u>95</u>	<u>130</u>	<u>89</u>		<u>72</u>	<u>17</u>
Total	\$ 185	185	0	89	96	200	159	0	142	17
Division of Motor Vehicle and Drivers Licensing										
Personal Service	\$ 943	943		254	689	414	262		262	0
Expense and Equipment	<u>3,033</u>	<u>3,033</u>		<u>1,133</u>	<u>1,900</u>	<u>2,614</u>	<u>770</u>		<u>770</u>	<u>0</u>
Total	\$ 3,976	3,976	0	1,387	2,589	3,028	1,032	0	1,032	0
Division of Taxation and Collection										
Personal Service	\$ 532	532	1	519	12	560	560	1	546	13
Expense and Equipment	<u>84</u>	<u>84</u>		<u>83</u>	<u>1</u>	<u>57</u>	<u>57</u>		<u>56</u>	<u>1</u>
Total	\$ 616	616	1	602	13	617	617	1	602	14
Refunds of Tobacco and Cigarette Tax	\$ 62	72	1	40	31	86	383	2	363	18
Refunds of Taxes and Fees Credited to Federal and Other Funds	75	281		231	50	500	500		405	95
Refunds of Fees Credited to Motor Vehicle Commission Fund	12	16		6	10	12	12		7	5
Refunds-Overpayment and Errors of the Workers' Compensation Fund	1,670	1,670		340	1,330	1,172	1,172		526	646
Refunds-Overpayment and Errors of the Workers' Compensation-Second Injury Fund	499	505		505	0	499	830		701	129
All Other Budgeted Governmental Funds Total	\$ 7,095	7,321	2	3,200	4,119	6,114	4,705	3	3,778	924

Agency Fund Descriptions

BASE STATE REGISTRATION FUND

The Base State Registration Fund, as authorized by Section 622.095, RSMo, receives registration, administration, and license fees that are collected by the Missouri Department of Transportation (MoDOT) on behalf of other jurisdictions under the Base State Registration Plan. MoDOT directs the payment of the fees collected to the appropriate jurisdictions. The Missouri Department of Revenue exercises administrative control over the fund.

CABARET SALES TAX FUND

The Cabaret Sales Tax Fund, as authorized by Section 573.505, RSMo, received escrowed collections of a cabaret sales tax as directed by the Circuit Court of Cole County. The Missouri Department of Revenue began distributing the money, as directed by the court, to cities and counties in Fiscal Year 2002.

CIGARETTE TAX FUND

The Cigarette Tax Fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money the Missouri Department of Revenue (department) collects for Jackson County and St. Louis County. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The department disburses the tax collections back to Jackson County and the political subdivision within St. Louis County.

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

The Cigarette and Other Tobacco Products Bond Fund, as authorized by Section 149.035, RSMo, receives cash bonds that are posted by tobacco product wholesaler licensees. The Missouri Department of Revenue refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he/she becomes delinquent in paying his/her taxes.

COUNTY PRIVATE CAR TAX TRUST FUND

The County Private Car Tax Trust Fund, as authorized by Section 137.1021, RSMo, receives taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. The distribution is based on each county's percentage of main track line to the aggregate total of the state.

COUNTY STOCK INSURANCE FUND

The County Stock Insurance Fund, as authorized by Section 148.330, RSMo, receives premium tax from domestic stock insurance companies and distributes the money to the State Treasurer, counties, and school districts.

DEPARTMENT OF AGRICULTURE CHECK-OFF FUND

The Department of Agriculture Check-Off Fund, as authorized by Section 275.350, RSMo, receives commodity merchandising program fees collected by the Missouri Department of Agriculture. At the direction of the Missouri Department of Agriculture, the Missouri Department of Revenue (department) distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The department exercises administrative control over the fund.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives collections of a tax on the net income of financial institutions. The Missouri Department of Revenue collects the tax and disburses it back to the counties.

FUEL LOCAL DEPOSIT (FLOYD) FUND

The Fuel Local Deposit (FLOYD) Fund receives highway use taxes and fees and distributes the money to local political subdivisions monthly.

INTERNATIONAL FUEL TAX AGREEMENT FUND

The Missouri Department of Transportation uses the International Fuel Tax Agreement Fund to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

The Missouri Department of Transportation (MoDOT) uses the International Fuel Tax Agreement Bond Fund to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond. The Missouri Department of Revenue exercises administrative control over the fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Missouri Department of Transportation (MoDOT) collects license plate fees due to other jurisdictions. MoDOT collects these fees and remits them to and disburses them from the International Registration Plan Fund. The Missouri Department of Revenue exercises administrative control over the fund.

LOCAL OPTION USE TAX FUND

The Local Option Use Tax Fund, as authorized by Section 144.757, RSMo, receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is imposed on all transactions, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Missouri Department of Revenue distributes this money to the taxing jurisdictions.

LOCAL SALES TAX FUND

The Local Sales Tax Fund receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. One of the main statutes providing authorization is Chapter 94, RSMo.

LOCAL USE TAX FUND

The Local Use Tax Fund, as authorized by Section 144.748, RSMo, received collections from a 1½ percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. The Missouri Department of Revenue (department) distributed the money to the political subdivisions. During Fiscal Year 1996, the Missouri Supreme Court determined that the tax was unconstitutional and, therefore, the department ceased collecting the tax. The department began issuing refunds in Fiscal Year 1998.

MISSOURI COTTON GROWERS ORGANIZATION FUND

The Missouri Cotton Growers Organization Fund, as authorized by Section 263.527, RSMo, receives assessments levied by the Missouri Department of Agriculture on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Missouri Department of Agriculture. The Missouri Department of Revenue exercises administrative control over the fund.

MOTOR FUEL BOND FUND

The Motor Fuel Bond Fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. The Missouri Department of Revenue refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.

MOTOR FUEL POOL BOND FUND

The Motor Fuel Pool Bond Fund, as authorized by Section 142.896, RSMo, receives payments from fuel distributors that have three years of satisfactory tax compliance, and therefore, may participate in a pool bond. The Missouri Department of Revenue uses the pool bond to cover motor fuel tax delinquencies.

MOTOR VEHICLE PROTEST FUND

The Motor Vehicle Protest Fund, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use tax paid under protest. The Missouri Department of Revenue (department) transmits the general revenue portion of the taxes paid under protest to the General Fund and deposits the remainder into this fund. The department either returns the protested taxes to the taxpayer or remits the taxes to the state and appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

PROTESTED SALES AND USE TAX FUND

The Protested Sales and Use Tax Fund, as authorized by Section 144.700, RSMo, receives sales and use taxes that taxpayers pay under protest. The Missouri Department of Revenue (department) transmits the 3 percent general revenue portion of state sales and use taxes paid under protest to the General Fund. The department deposits all other state and local sales and use taxes paid under protest into this fund. The department either returns the protested sales and use taxes to the taxpayer or remits them to the state and the appropriate political subdivisions based on decisions reached by the Administrative Hearing Commission or various courts.

RIVERBOAT GAMING FUND

The Riverboat Gaming Fund is a combination of the following collections.

- Riverboat Gaming Admission Fees**

As authorized by Sections 313.820 and 313.835, RSMo, the Missouri Department of Revenue (department) collects a \$2 admission fee from

gaming boats for each person embarking on a boat. The department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.

- **Riverboat Gaming Gross Receipts Tax**

As authorized by Section 313.822, RSMo, the Missouri Department of Revenue (department) collects gaming gross receipts tax from boats conducting gaming activities. The department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SAFETY RESPONSIBILITY CUSTODY FUND

The Safety Responsibility Custody Fund, as authorized by Section 303.030, RSMo, receives deposits from uninsured motorists involved in motor vehicle accidents. The Missouri Department of Revenue makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements.

SECRETARY OF STATE UCC COLLECTION FUND

The Secretary of State UCC Collection Fund, as authorized by Section 400.9-525, RSMo, receives \$7 of a fee that the Secretary of State's Office assesses for filing and indexing a record. The Secretary of State's Office distributes the money to the County Employees' Retirement Fund pursuant to Section 50.1010, RSMo, or to those counties whose employees are not members of the County Employees' Retirement Fund. The Missouri Department of Revenue exercises administrative control over the fund.

ST. LOUIS 3/8% HOLDING FUND

The St. Louis 3/8% Holding Fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Missouri Department of Revenue (department) has distributed most of the tax to St. Louis City. The department will transfer the balance of the fund to the General Fund and/or distribute it to St. Louis City.

STATUTORY COUNTY RECORDER'S FUND

The Statutory County Recorder's Fund, as authorized by Section 59.800, RSMo, receives \$2 of a \$5 fee collected by county recorder of deeds for each document recorded. Annually, the Missouri Department of Revenue distributes the amount collected, less \$55,000, to qualified counties. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder. Also, the office of the recorder of deeds has to collect less than \$55,000 from the \$3 of the \$5 fee.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)			
	Balance June 30, 2002	Additions	Deductions	Balance June 30, 2003
BASE STATE REGISTRATION FUND				
Assets				
Cash and Cash Equivalents	\$ 272	3,700	(3,813)	159
Interest Receivable	1	5	(6)	0
Total Assets	\$ 273	3,705	(3,819)	159
Liabilities				
Bank Service Charges Payable	\$ 0	1	(1)	0
Total Liabilities	0	1	(1)	0
NET ASSETS				
Funds in Trust	\$ 273	3,704	(3,818)	159
CABARET SALES TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 0	27	(23)	4
Total Assets	\$ 0	27	(23)	4
Total Liabilities	\$ 0	0	0	0
NET ASSETS				
Funds in Trust	\$ 0	27	(23)	4
CIGARETTE TAX FUND				
Assets				
Cash and Cash Equivalents	\$ 33	6,717	(6,730)	20
Interest Receivable	1	8	(8)	1
Investments, at Fair Value	535	425	(390)	570
Total Assets	\$ 569	7,150	(7,128)	591
Liabilities				
Bank Service Charges Payable	\$ 0	2	(2)	0
Total Liabilities	\$ 0	2	(2)	0
NET ASSETS				
Funds in Trust	\$ 569	7,148	(7,126)	591

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

CIGARETTE AND OTHER TOBACCO PRODUCTS BOND FUND

Assets				
Cash and Cash Equivalents	\$ 99	28	(18)	109
Interest Receivable	0	1	(1)	0
Total Assets	<u>\$ 99</u>	<u>29</u>	<u>(19)</u>	<u>109</u>
Total Liabilities	<u>\$ 0</u>	<u> </u>	<u> </u>	<u>0</u>
NET ASSETS				
Funds in Trust	<u>\$ 99</u>	<u>29</u>	<u>(19)</u>	<u>109</u>

COUNTY PRIVATE CAR TAX FUND

Assets				
Cash and Cash Equivalents	\$ 15	2,638	(2,636)	17
Interest Receivable	0	1	(1)	0
Total Assets	<u>\$ 15</u>	<u>2,639</u>	<u>(2,637)</u>	<u>17</u>
Total Liabilities	<u>\$ 0</u>	<u> </u>	<u> </u>	<u>0</u>
NET ASSETS				
Funds in Trust	<u>\$ 15</u>	<u>2,639</u>	<u>(2,637)</u>	<u>17</u>

COUNTY STOCK INSURANCE FUND

Assets				
Cash and Cash Equivalents	\$ 26	314	(314)	26
Accounts Receivable	1,954	483		2,437
Interest Receivable	6	37	(38)	5
Investments, at Fair Value	4,610	6,983	(4,545)	7,048
Total Assets	<u>\$ 6,596</u>	<u>7,817</u>	<u>(4,897)</u>	<u>9,516</u>
Liabilities				
Bank Service Charges Payable	\$ 1	5	(5)	1
Total Liabilities	<u>\$ 1</u>	<u>5</u>	<u>(5)</u>	<u>1</u>
NET ASSETS				
Funds in Trust	<u>\$ 6,595</u>	<u>7,812</u>	<u>(4,892)</u>	<u>9,515</u>

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

DEPT OF AGRICULTURE CHECK-OFF FUND

Assets				
Cash and Cash Equivalents	\$ 41	9,027	(9,034)	34
Interest Receivable	1	6	(7)	0
Investments, at Fair Value	<u>465</u>	<u>1,095</u>	<u>(1,090)</u>	<u>470</u>
Total Assets	<u><u>\$ 507</u></u>	<u><u>10,128</u></u>	<u><u>(10,131)</u></u>	<u><u>504</u></u>
Liabilities				
Bank Service Charges Payable	<u>0</u>	<u>2</u>	<u>(2)</u>	<u>0</u>
Total Liabilities	<u><u>0</u></u>	<u><u>2</u></u>	<u><u>(2)</u></u>	<u><u>0</u></u>
NET ASSETS				
Funds in Trust	<u><u>\$ 507</u></u>	<u><u>10,126</u></u>	<u><u>(10,129)</u></u>	<u><u>504</u></u>

FINANCIAL INSTITUTIONS TAX FUND

Assets				
Cash and Cash Equivalents	\$ 67	5,059	(5,033)	93
Accounts Receivable	4,026	(220)	3,806	
Interest Receivable	15	131	(137)	9
Investments, at Fair Value	<u>11,015</u>	<u>14,507</u>	<u>(12,667)</u>	<u>12,855</u>
Total Assets	<u><u>\$ 15,123</u></u>	<u><u>19,697</u></u>	<u><u>(18,057)</u></u>	<u><u>16,763</u></u>
Liabilities				
Bank Service Charges Payable	<u>2</u>	<u>17</u>	<u>(17)</u>	<u>2</u>
Total Liabilities	<u><u>2</u></u>	<u><u>17</u></u>	<u><u>(17)</u></u>	<u><u>2</u></u>
NET ASSETS				
Funds in Trust	<u><u>\$ 15,121</u></u>	<u><u>19,680</u></u>	<u><u>(18,040)</u></u>	<u><u>16,761</u></u>

FUEL LOCAL DEPOSIT (FLOYD) FUND

Assets				
Cash and Cash Equivalents	\$ 1,849	308,002	(307,106)	2,745
Accounts Receivable	29,777	(15,880)	13,897	
Interest Receivable	9	104	(108)	5
Investments, at Fair Value	<u>6,462</u>	<u>10,291</u>	<u>(10,237)</u>	<u>6,516</u>
Total Assets	<u><u>\$ 38,097</u></u>	<u><u>318,397</u></u>	<u><u>(333,331)</u></u>	<u><u>23,163</u></u>
Liabilities				
Bank Service Charges Payable	<u>2</u>	<u>27</u>	<u>(27)</u>	<u>2</u>
Total Liabilities	<u><u>2</u></u>	<u><u>27</u></u>	<u><u>(27)</u></u>	<u><u>2</u></u>
NET ASSETS				
Funds in Trust	<u><u>\$ 38,095</u></u>	<u><u>318,370</u></u>	<u><u>(333,304)</u></u>	<u><u>23,161</u></u>

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DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

INTERNATIONAL FUEL TAX AGREEMENT FUND

Assets				
Cash and Cash Equivalents	\$ 522	36,334	(35,667)	1,189
Accounts Receivable	1	87	(1)	87
Interest Receivable	7	52	(54)	5
Investments, at Fair Value	<u>1,165</u>	<u>12,630</u>	<u>(13,197)</u>	<u>598</u>
Total Assets	<u>\$ 1,695</u>	<u>49,103</u>	<u>(48,919)</u>	<u>1,879</u>
Liabilities				
Bank Service Charges Payable	\$ 1	7	(7)	1
Total Liabilities	<u>\$ 1</u>	<u>7</u>	<u>(7)</u>	<u>1</u>
NET ASSETS				
Funds in Trust	<u>\$ 1,694</u>	<u>49,096</u>	<u>(48,912)</u>	<u>1,878</u>

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND*

Assets				
Cash and Cash Equivalents	\$ 9	29	(9)	29
Interest Receivable	0	3	(3)	0
Investments, at Fair Value	<u>190</u>	<u>25</u>	<u>(40)</u>	<u>175</u>
Total Assets	<u>\$ 199</u>	<u>57</u>	<u>(52)</u>	<u>204</u>
Liabilities				
Total Liabilities	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET ASSETS				
Funds in Trust	<u>\$ 199</u>	<u>57</u>	<u>(52)</u>	<u>204</u>

INTERNATIONAL REGISTRATION PLAN FUND*

Assets				
Cash and Cash Equivalents	\$ (147)	9,326	(7,338)	1,841
Accounts Receivable	10	50	(10)	50
Interest Receivable	2	105	(105)	2
Investments, at Fair Value	<u>995</u>	<u>33,443</u>	<u>(34,421)</u>	<u>17</u>
Total Assets	<u>\$ 860</u>	<u>42,924</u>	<u>(41,874)</u>	<u>1,910</u>
Liabilities				
Bank Service Charges Payable	\$ 0	17	(17)	0
Total Liabilities	<u>\$ 0</u>	<u>17</u>	<u>(17)</u>	<u>0</u>
NET ASSETS				
Funds in Trust	<u>\$ 860</u>	<u>42,907</u>	<u>(41,857)</u>	<u>1,910</u>

* The beginning balances of the funds noted with an asterisk were restated to correct prior year reporting mistakes.

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

LOCAL OPTION USE TAX FUND

Assets				
Cash and Cash Equivalents	\$ 102	74,962	(74,955)	109
Accounts Receivable	4,396	4,036		8,432
Allowance for Doubtful Accounts	(15)		3	(12)
Interest Receivable	6	38	(41)	3
Investments, at Fair Value	4,206	10,637	(10,756)	4,087
Total Assets	\$ 8,695	89,673	85,749	12,619
Liabilities				
Bank Service Charges Payable	\$ 0	8	(8)	0
Total Liabilities	\$ 0	8	(8)	0
NET ASSETS				
Funds in Trust	\$ 8,695	89,665	(85,741)	12,619

LOCAL SALES TAX FUND

Assets				
Cash and Cash Equivalents	\$ 11,420	1,788,387	(1,789,049)	10,758
Accounts Receivable	127,331	48,383		175,714
Allowance for Doubtful Accounts	(29,369)		2,081	(27,288)
Interest Receivable	193	1,027	(1,118)	102
Investments, at Fair Value	141,364	483,169	(480,381)	144,152
Total Assets	\$ 250,939	2,320,966	2,268,467	303,438
Liabilities				
Bank Service Charges Payable	\$ 13	176	(175)	14
Total Liabilities	\$ 13	176	(175)	14
NET ASSETS				
Funds in Trust	\$ 250,926	2,320,790	(2,268,292)	303,424

LOCAL USE TAX FUND

Assets				
Cash and Cash Equivalents	\$ 31	15	(21)	25
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	145		(15)	130
Total Assets	\$ 176	17	(38)	155
Total Liabilities	\$ 0			0
NET ASSETS				
Funds in Trust	\$ 176	17	(38)	155

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

MISSOURI COTTON GROWERS FUND

Assets			
Cash and Cash Equivalents	\$ 3	3,135	(3,103)
Interest Receivable	0	4	(4)
Investments, at Fair Value	0	1,370	(1,340)
Total Assets	\$ 3	4,509	(4,447)
Liabilities			
Bank Service Charges Payable	\$ 0	1	(1)
Total Liabilities	\$ 0	1	(1)
NET ASSETS			
Funds in Trust	\$ 3	4,508	(4,446)
	65	65	65

MOTOR FUEL BOND FUND

Assets			
Cash and Cash Equivalents	\$ 25	5	30
Interest Receivable	1	6	0
Investments, at Fair Value	335	105	(10)
Total Assets	\$ 361	116	(17)
Liabilities			
Bank Service Charges Payable	\$ 0	1	(1)
Total Liabilities	\$ 0	1	(1)
NET ASSETS			
Funds in Trust	\$ 361	115	(16)
	460	460	460

MOTOR FUEL POOL BOND FUND

Assets			
Cash and Cash Equivalents	\$ 64	1	(27)
Interest Receivable	0	80	(1)
Investments, at Fair Value	0	80	80
Total Assets	\$ 64	81	(28)
Total Liabilities	\$ 0	0	0
NET ASSETS			
Funds in Trust	\$ 64	81	(28)
	117	117	117

(continued on next page)

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)			
	Balance June 30, 2002	Additions	Deductions	Balance June 30, 2003

(continued from previous page)

MOTOR VEHICLE PROTEST FUND

Assets				
Cash and Cash Equivalents	\$ 1	6	—	7
Total Assets	<u>\$ 1</u>	<u>6</u>	<u>(0)</u>	<u>7</u>
Total Liabilities	<u>\$ 0</u>	<u>—</u>	<u>—</u>	<u>0</u>
NET ASSETS				
Funds in Trust	\$ 1	6	(0)	7

PROTESTED SALES AND USE TAX FUND

Assets				
Cash and Cash Equivalents	\$ 59	70	(60)	69
Interest Receivable	6	63	(66)	3
Investments, at Fair Value	<u>4,125</u>	<u>337</u>	<u>(70)</u>	<u>4,392</u>
Total Assets	<u>\$ 4,190</u>	<u>470</u>	<u>(196)</u>	<u>4,464</u>
Liabilities				
Bank Service Charges Payable	\$ 1	8	(8)	1
Total Liabilities	<u>\$ 1</u>	<u>8</u>	<u>(8)</u>	<u>1</u>
NET ASSETS				
Funds in Trust	<u>\$ 4,189</u>	<u>462</u>	<u>(188)</u>	<u>4,463</u>

RIVERBOAT GAMING FUND

Assets				
Cash and Cash Equivalents	\$ 37	355,573	(355,582)	28
Interest Receivable	8	67	(71)	4
Investments, at Fair Value	<u>5,615</u>	<u>6,877</u>	<u>(6,805)</u>	<u>5,687</u>
Total Assets	<u>\$ 5,660</u>	<u>362,517</u>	<u>(362,458)</u>	<u>5,719</u>
Liabilities				
Bank Service Charges Payable	\$ 1	11	(11)	1
Total Liabilities	<u>\$ 1</u>	<u>11</u>	<u>(11)</u>	<u>1</u>
NET ASSETS				
Funds in Trust	<u>\$ 5,659</u>	<u>362,506</u>	<u>(362,447)</u>	<u>5,718</u>

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DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)			
	Balance June 30, 2002	Additions	Deductions	Balance June 30, 2003

(continued from previous page)

SAFETY RESPONSIBILITY CUSTODY FUND

Assets				
Cash and Cash Equivalents	\$ 2	238	(212)	28
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	<u>2,564</u>	<u>1,128</u>	<u>(943)</u>	<u>2,749</u>
Total Assets	<u><u>2,566</u></u>	<u><u>1,368</u></u>	<u><u>(1,157)</u></u>	<u><u>2,777</u></u>
Total Liabilities	<u><u>0</u></u>	<u><u></u></u>	<u><u></u></u>	<u><u>0</u></u>
NET ASSETS				
Funds in Trust	<u><u>2,566</u></u>	<u><u>1,368</u></u>	<u><u>(1,157)</u></u>	<u><u>2,777</u></u>

SECRETARY OF STATE UCC COLLECTION FUND*

Assets				
Cash and Cash Equivalents	\$ 56	2,268	(2,256)	68
Interest Receivable	0	2	(2)	0
Investments, at Fair Value	<u>200</u>	<u>310</u>	<u>(100)</u>	<u>410</u>
Total Assets	<u><u>256</u></u>	<u><u>2,580</u></u>	<u><u>(2,358)</u></u>	<u><u>478</u></u>
Liabilities				
Bank Service Charges Payable	<u>1</u>	<u>5</u>	<u>(5)</u>	<u>1</u>
Total Liabilities	<u><u>1</u></u>	<u><u>5</u></u>	<u><u>(5)</u></u>	<u><u>1</u></u>
NET ASSETS				
Funds in Trust	<u><u>255</u></u>	<u><u>2,575</u></u>	<u><u>(2,353)</u></u>	<u><u>477</u></u>

ST. LOUIS CITY 3/8% HOLDING FUND

Assets				
Cash and Cash Equivalents	\$ 28	6	(5)	29
Interest Receivable	0	1	(1)	0
Investments, at Fair Value	<u>70</u>	<u></u>	<u></u>	<u>70</u>
Total Assets	<u><u>98</u></u>	<u><u>7</u></u>	<u><u>(6)</u></u>	<u><u>99</u></u>
Total Liabilities	<u><u>0</u></u>	<u><u></u></u>	<u><u></u></u>	<u><u>0</u></u>
NET ASSETS				
Funds in Trust	<u><u>98</u></u>	<u><u>7</u></u>	<u><u>(6)</u></u>	<u><u>99</u></u>

* The beginning balances of the funds noted with an asterisk were restated to correct prior year reporting mistakes.

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DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF CHANGES IN ASSETS
AND LIABILITIES - ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 2003

	(in thousands of dollars)		
	Balance June 30, 2002	Additions	Deductions
	Balance June 30, 2003		

(continued from previous page)

STATUTORY COUNTY RECORDERS FUND

Assets				
Cash and Cash Equivalents	\$ 0	808	(781)	27
Accounts Receivable	0	363		363
Interest Receivable	0	38	(34)	4
Investments, at Fair Value	<u>0</u>	<u>6,147</u>		<u>6,147</u>
Total Assets	<u>\$ 0</u>	<u>7,356</u>	<u>(815)</u>	<u>6,541</u>
Liabilities				
Bank Service Charges Payable	\$ 0	8	(7)	1
Total Liabilities	<u>\$ 0</u>	<u>8</u>	<u>(7)</u>	<u>1</u>
NET ASSETS				
Funds in Trust	<u>\$ 0</u>	<u>7,348</u>	<u>(808)</u>	<u>6,540</u>

Totals - All Agency Funds (Memorandum Only)

Assets				
Cash and Cash Equivalents	\$ 14,614	2,606,674	(2,603,772)	17,516
Accounts Receivable	167,495	53,402	(16,111)	204,786
Allowance for Doubtful Accounts	(29,384)		2,084	(27,300)
Interest Receivable	256	1,704	(1,817)	143
Investments, at Fair Value	<u>184,061</u>	<u>589,559</u>	<u>(577,007)</u>	<u>196,613</u>
Total Assets	<u>\$ 337,042</u>	<u>3,251,339</u>	<u>(3,196,623)</u>	<u>391,758</u>
Liabilities				
Bank Service Charges Payable	\$ 22	296	(294)	24
Total Liabilities	<u>\$ 22</u>	<u>296</u>	<u>(294)</u>	<u>24</u>
NET ASSETS				
Funds in Trust	<u>\$ 337,020</u>	<u>3,251,043</u>	<u>(3,196,329)</u>	<u>391,734</u>

Missouri Department of Revenue

Capital Assets Used in the Operation of Governmental Funds



The Capital Asset Section provides information about the source, function, activity, and changes in the capital assets used in the Missouri Department of Revenue's governmental activities.

DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION
OF GOVERNMENTAL ACTIVITIES
COMPARATIVE SCHEDULE BY SOURCE
JUNE 30, 2003

(in thousands of dollars)

	<u>2003</u>	<u>2002*</u>
Governmental Activities Capital Assets		
Equipment and Purchased Software	\$ 22,796	22,203
EDP Software (developed in-house)	<u>62,150</u>	<u>60,301</u>
Total Govermental Activities Capital Assets	\$ 84,946	<u>82,504</u>
 Investments In Governmental Funds Capital Assets by Source		
General Fund	\$ 48,791	46,822
Special Revenue Funds:		
Conservation Commission	66	49
Department of Revenue Federal	523	446
Health Initiatives	12	12
Highway Revenue Generating	17	17
Motor Vehicle Commission	1,246	1,245
Petroleum Inspection	1	1
State Highways and Transportation		
Department	<u>34,290</u>	<u>33,912</u>
Special Revenue Funds Total	<u>36,155</u>	<u>35,682</u>
Total Investment In Governmental Activities Capital Asset \$	<u>84,946</u>	<u>82,504</u>

* Fiscal Year 2002 amounts were restated to exclude DOR Information Fund (business activity) and Highway Reciprocity Commission amounts, and to include EDP Software (developed in-house).

Unaudited

**DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF
GOVERNMENTAL ACTIVITIES
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2003**

(in thousands of dollars)

	<u>Equipment and Purchased Software</u>	<u>EDP Software (developed in-house)</u>	<u>TOTAL</u>
Division of Administration	\$ 6,307	2,329	8,636
Division of Motor Vehicle and Drivers Licensing -			
Excluding Branch Offices	6,625	21,715	28,340
Branch Offices	1,207		1,207
Division of Taxation and Collection	<u>8,657</u>	<u>38,106</u>	<u>46,763</u>
Total Governmental Activities Capital Assets	\$ <u>22,796</u>	<u>62,150</u>	<u>84,946</u>

Unaudited

DEPARTMENT OF REVENUE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL ACTIVITIES
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
FOR YEAR ENDED JUNE 30, 2003

					(in thousands of dollars)
	Governmental			Governmental	
	Activities			Activities	
	Capital Assets			Capital Assets	
	<u>June 30, 2002*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Adjustments</u>	<u>June 30, 2003</u>
Division of Administration	\$ 8,438	198			8,636
Division of Motor Vehicle and Drivers Licensing -					
Excluding Branch Offices	28,086	150		104	28,340
Branch Offices	1,207				1,207
Division of Taxation and Collection	<u>44,773</u>	<u>2,176</u>	<u>(188)</u>	<u>2</u>	<u>46,763</u>
Total Governmental Activities Capital Assets	\$ 82,504	2,524	(188)	106	84,946

* Fiscal Year 2002 amounts were restated to exclude DOR Information Fund (business activity) and Highway Reciprocity Commission amounts, and to include EDP Software (developed in-house).

Missouri Department of Revenue

Statistical



The Statistical Section contains data relating to expenditures, tax and fee collections and distributions, state of Missouri General Fund receipts, and activities of the Office of the State Treasurer.

Missouri Department of Revenue

Expenditures



The following schedules provide comparative data on Missouri Department of Revenue general government expenditures by fund, budget subclass, and division. Additional comparative data is provided on program specific distributions and collections to resource inputs.

DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)

	(in thousands of dollars)									
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Travel	\$ 603	700	888	1,067						
Fuel and Utilities	141	92	97	41						
Supplies	12,016	10,661	11,933	11,186						
Professional Development	330	453	676	659						
Communication Services and Supplies	1,708	1,858	2,210	2,329						
Professional Services	13,873	13,814	12,647	13,311						
Maintenance and Repair Services	1,890	1,910	1,406	1,529						
Janitorial Services	96	77	75	48						
Computer Equipment	650	987	3,198	2,135						
Office Equipment	94	86	323	523						
Other Equipment	59	120	503	668						
Property\Lease\Rental	631	622	737	567						
Other Expenses	64	80	101	170						
Travel and Vehicle Expense (a)	\$				1,170	1,200	1,333	1,185	1,169	1,051
Transportation Equipment Purchase					214	221	91	84	142	128
Office Expense					4,197	5,016	4,569	4,893	4,378	3,796
Communication Expense					8,216	8,344	6,928	6,029	6,337	5,352
Office and Communication Equipment										
Purchase					813	916	1,035	2,358	1,047	299
Institutional and Physical Plant Expense					273	223	220	191	166	844
Institutional and Physical Plant Equipment										
Purchase					13	17	3	32	11	4
Professional Services					2,632	2,024	2,117	1,835	1,804	2,126
Data Processing Expense and Equipment					11,123	10,964	14,115	8,324	7,858	7,151
Other Expense					3,592	7,415	8,981	3,464	3,237	2,878
Total (b)	\$ 32,155	31,460	34,794	34,233	32,243	36,340	39,392	28,395	26,149	23,629

(a) The State of Missouri implemented a new statewide accounting system in Fiscal Year 2000. Because of new reporting structures, comparable information prior to Fiscal Year 2000 is unavailable.

(b) Total expense and equipment amounts were restated for prior years to include Commercial Drivers License Information System Fees, Fees to Counties and Collection Agency Fees, Payment of Fees to Counties for Liens, and Payment of Dues to the Multistate Tax Commission and to exclude the Highway Reciprocity Commission expenses.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)

	(in thousands of dollars)									
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Division of Administration										
Personal Service	\$ 8,234	8,808	9,002	8,620	8,245	4,602	4,440	4,134	3,867	3,903
Expense and Equipment	8,783	7,770	9,477	10,604	11,527	9,480	7,951	7,550	7,263	6,484
Total	\$ 17,017	16,578	18,479	19,224	19,772	14,082	12,391	11,684	11,130	10,387
Division of Information Systems (a)										
Personal Service	\$					7,254	6,910	6,459	5,903	5,400
Expense and Equipment						6,390	6,484	6,009	5,813	5,093
Total	\$ 0	0	0	0	0	13,644	13,394	12,468	11,716	10,493
Division of Motor Vehicle and Driver Licensing Excluding Branch Offices										
Personal Service	\$ 13,147	13,603	13,522	13,354	13,052	10,749	9,967	9,822	9,330	9,052
Expense and Equipment	14,300	13,447	14,953	11,722	10,795	13,284	18,232	7,522	6,985	6,071
Commercial Drivers License (b)										
Information System Fees	253	275	264	267	225	229	214	243	131	157
Problem Driver Point System	86	59	84	137	142	107	107	106	562	334
Total	\$ 27,786	27,384	28,823	25,480	24,214	24,369	28,520	17,693	17,008	15,614
Branch Offices										
Personal Service	\$ 4,650	4,890	4,877	4,371	4,135	3,928	3,691	3,325	3,088	3,074
Expense and Equipment	609	371	426	372	270	345	305	391	311	511
Total	\$ 5,259	5,261	5,303	4,743	4,405	4,273	3,996	3,716	3,399	3,585
Division of Taxation and Collection										
Personal Service	\$ 24,436	25,399	26,242	25,535	24,366	12,203	11,346	10,443	9,487	9,128
Expense and Equipment	5,503	7,040	7,085	8,389	6,668	2,941	2,834	3,368	1,955	1,584
Fees to Counties & Collection Agency Fees	2,292	2,097	2,155	2,352	2,349	1,709	1,796	1,545	1,565	1,750
Payment of Fees to Counties for Liens	172	169	142	196	73	103	104	112	80	94
Payment of Dues to the										
Multistate Tax Commission	157	232	208	194	194	179	113	59	61	59
Total	\$ 32,560	34,937	35,832	36,666	33,650	17,135	16,193	15,527	13,148	12,615
Division of Compliance (a)										
Personal Service	\$					9,463	9,273	8,698	8,261	7,734
Expense and Equipment						1,573	1,252	1,490	1,423	1,492
Total	\$ 0	0	0	0	0	11,036	10,525	10,188	9,684	9,226
Total Personal Service	\$ 50,467	52,700	53,643	51,880	49,798	48,199	45,627	42,881	39,936	38,291
Total Expense and Equipment (c)	\$ 32,155	31,460	34,794	34,233	32,243	36,340	39,392	28,395	26,149	23,629
TOTAL EXPENDITURES	\$ 82,622	84,160	88,437	86,113	82,041	84,539	85,019	71,276	66,085	61,920

(a) Due to reorganization, these are no longer separate divisions, but are shown for prior year comparative information.

(b) The Division of Motor Vehicle and Drivers Licensing's prior year expense and equipment amounts were restated to break-out Problem Driver Point System expenses.

(c) The total expense and equipment amounts from prior years were restated to include Commercial Drivers License Information System Fees, Fees to Counties & Collection Agency Fees, Payment of Fees to Counties for Liens, and Payment of Dues to the Multistate Tax Commission and to exclude the Highway Reciprocity Commission expenses.

Unaudited

**DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FOR THE LAST FIVE FISCAL YEARS (1999 - 2003)**

(in thousands of dollars)

	2003	Percent Increase/ Decrease	2002	Percent Increase/ Decrease	2001	Percent Increase/ Decrease	2000	Percent Increase/ Decrease	1999	Percent Increase/ Decrease
Collections (a)	\$ 11,251,761	-0.7%	11,334,556	0.8%	11,242,063	3.1%	10,900,833	6.5%	10,235,445	5.0%
Personal Services	\$ 50,467	-4.2%	52,700	-1.8%	53,643	3.4%	51,880	4.2%	49,798	3.3%
Expense and Equipment (b)	\$ 32,155	2.2%	31,460	-9.6%	34,794	1.6%	34,233	6.2%	32,243	-11.3%
Equipment Purchases	\$ 2,524	-63.3%	6,878	-5.2%	7,258	-40.1%	12,118	7.3%	11,290	-14.0%
Budgeted Employees	1,919.52	-3.2%	1,983.63	-0.5%	1,993.63	0.6%	1,981.13	-1.9%	2,020.25	-0.2%
Collections Per Employee	\$ 5,862	2.6%	5,714	1.3%	5,639	2.5%	5,502	8.6%	5,066	5.3%

**PERCENT OF
COLLECTIONS**

Personal Services to Collections	0.45%	0.46%	0.48%	0.48%	0.49%
Expense and Equipment to Collections	0.29%	0.28%	0.31%	0.31%	0.32%
Equipment Purchases to Collections	0.02%	0.06%	0.06%	0.11%	0.11%

(a) Collections include all state and nonstate taxes and fees and other miscellaneous collections.

(b) Prior years were restated to exclude Highway Reciprocity Commission.

(c) Fiscal Year 2001 expense and equipment amount includes \$1.8 million for Field Automation System for Titles and Registration implementation.

(d) Prior years were restated to include software development costs.

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)

	(in thousands of dollars)									
	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
General Fund	\$ 36,106	36,280	40,003	42,579	40,699	38,582	35,402	31,071	28,695	27,004
Conservation Commission Fund	505	505	493	474	340	440	424	406	378	365
Department of Revenue										
Federal Fund	836	495	173	37	42	213	241	256	413	401
Department of Revenue										
Information Fund	849	892	920	905	836	859	1,265	2,077	711	1,388
Division of Aging-Elderly Home										
Delivered Meals Trust Fund		11	21	21	21	20	20	19	18	12
Health Initiatives Fund	48	48	46	47	45	43	42	41	36	15
Highway Revenue Generating Fund								1,425	1,345	1,263
Motor Vehicle Commission Fund	636	665	653	648	570	399	12	13	12	11
Petroleum Inspection Fund	31	30	31	29	26	27	26	23	22	23
State Highways and Transportation										
Department Fund	43,588	45,211	46,074	41,351	39,441	43,935	47,567	35,927	34,437	31,419
Underground Storage Tank										
Insurance Fund	23	23	23	22	21	21	20	18	18	17
Veterans' Trust Fund										2
Total (a)	\$ 82,622	84,160	88,437	86,113	82,041	84,539	85,019	71,276	66,085	61,920

(a) The total expense and equipment amounts from prior years were restated to include Commercial Drivers License Information System Fees, Fees to Counties and Collection Agency Fees, Payment to Counties for Liens, and Payment of Dues to the Multistate Tax Commission and to exclude the Highway Reciprocity Commission expenses.

Missouri Department of Revenue

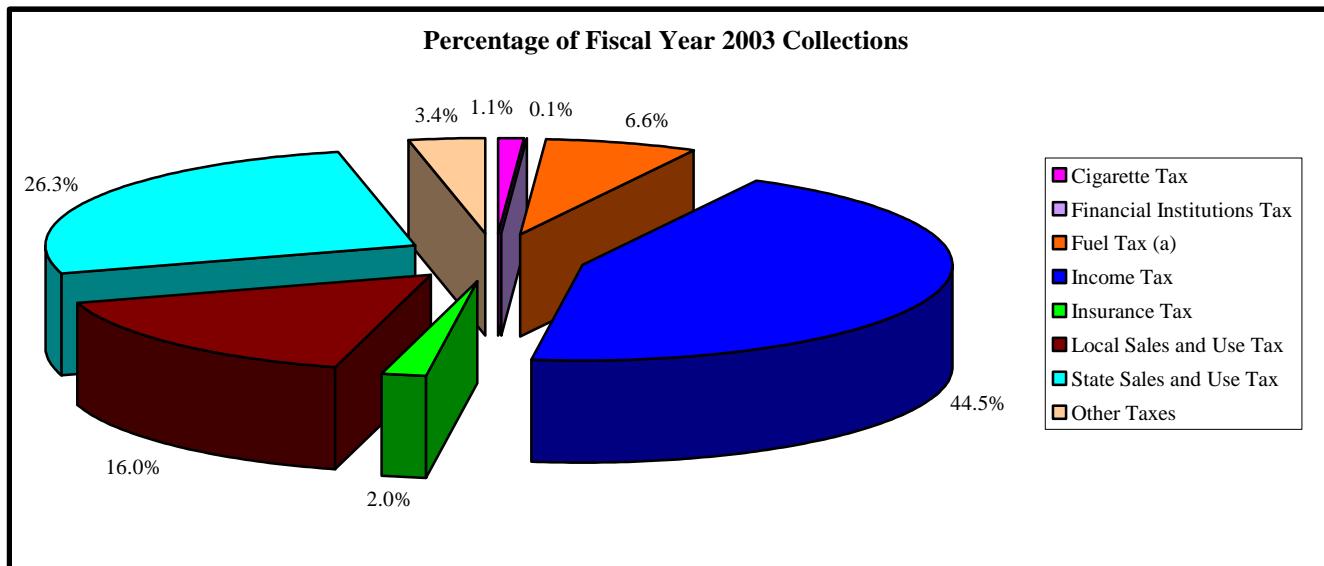
Taxes Administered



The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Missouri Department of Revenue and distributions made to political subdivisions.

SUMMARY OF TAXES ADMINISTERED

	FY 03 Amount Collected	FY 02 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$115,285,370	\$113,827,189	1.3 %
Financial Institutions Tax	12,606,377	11,842,756	6.4
Fuel Tax (a)	712,224,732	700,683,533	1.6
Income Tax	4,829,865,265	4,940,485,270	-2.2
Insurance Tax	215,542,262	208,704,183	3.3
Local Sales and Use Tax	1,737,930,108	1,693,645,832	2.6
State Sales and Use Tax	2,857,287,766	2,875,985,621	-0.7
Other Taxes	365,871,796	402,040,699	-9.0
Total Collections	\$10,846,613,676	10,947,215,083	-0.9 %



(a) Fiscal Year 2002 collection amounts were restated to exclude Highway Reciprocity Commission collection amounts.

CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

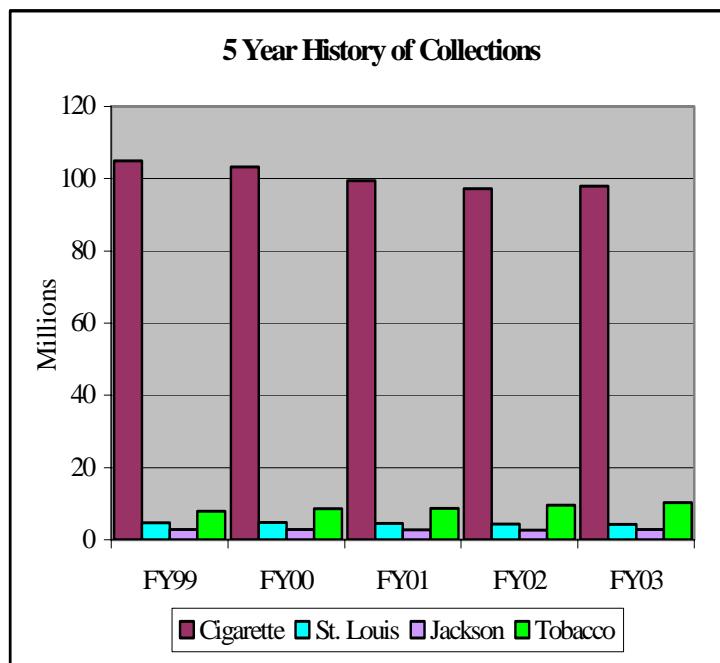
Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease
		From FY02
Cigarette	\$97,945,955	0.7 %
St. Louis County	4,243,709	-1.7
Jackson County	2,891,610	7.4
Tobacco Products	10,204,096	6.9
Total Collections	\$115,285,370	1.3 %



FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

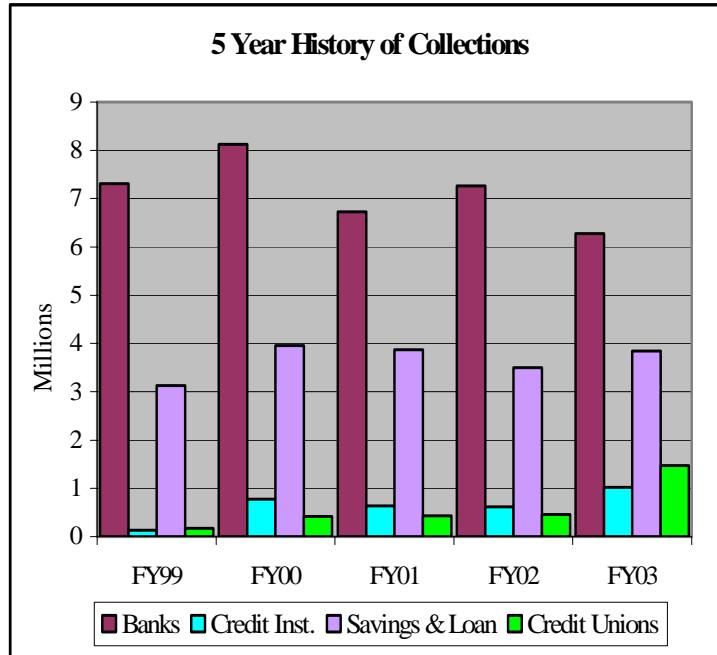
Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 7 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease From FY02
Banks	\$6,277,623	-13.6 %
Credit Inst.	1,015,058	63.6
Savings & Loan	3,842,192	9.8
Credit Unions	1,471,504	222.7
Total Collections	\$12,606,377	6.4 %



FUEL TAX

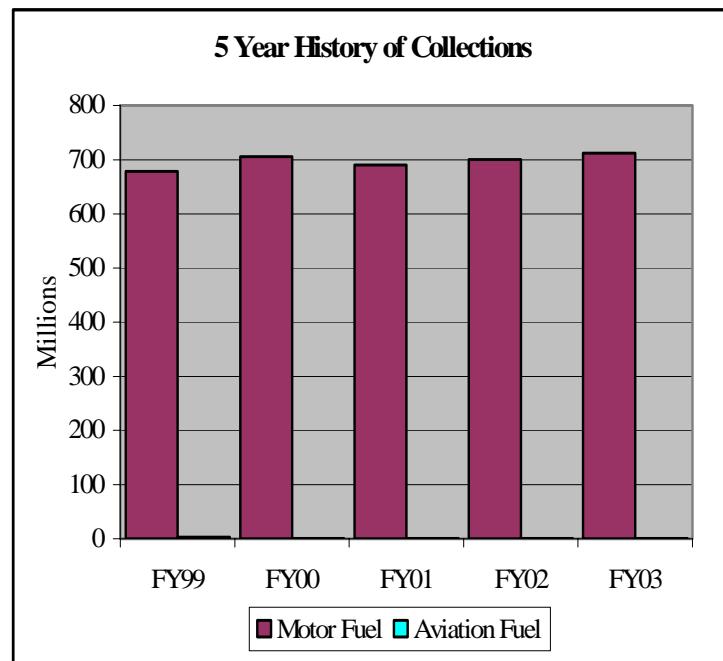
Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Local Deposit (FLOYD) Fund for distribution to all counties and incorporated cities.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease From FY02*
Aviation Fuel	\$549,406	28.1 %
Motor Fuel	711,675,326	1.6
Total Collections	\$712,224,732	1.6 %



*Fiscal Year 2002 collection amounts were restated to exclude Highway Reciprocity Commission collection amounts.

INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Disposition of the tax is to the General Fund except for \$8,577,926, which the Missouri Department of Revenue (department) deposited to the Missouri Community College Job Training Program Fund and \$14,659,265 the department deposited in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

Corporation/Franchise

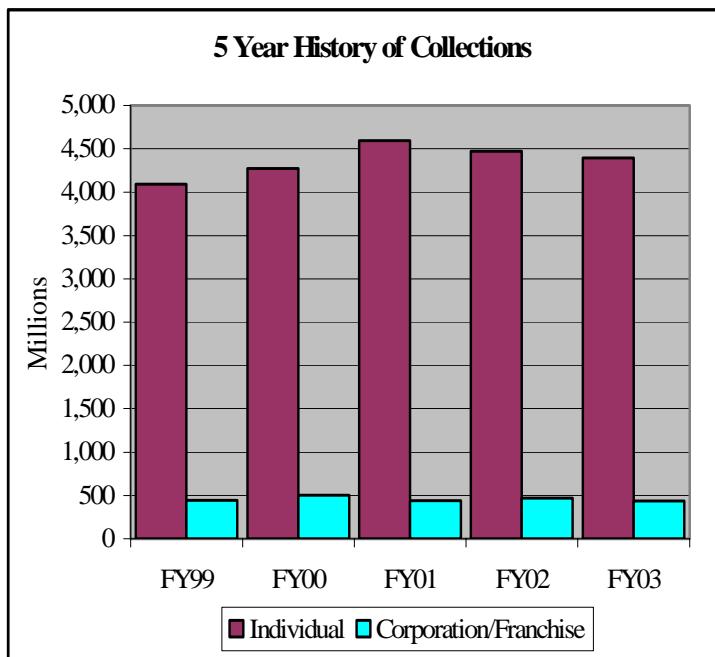
The corporate tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. The rate is 6¼ percent of taxable income. Disposition of the tax is to the General Fund except for \$31,662,286, which the department deposited in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

The franchise tax, authorized by Chapter 147, RSMo, is a tax on all in- and out-of-state corporations based on assets apportioned to Missouri. The tax rate is .0333 percent of total assets or capital stock of a corporation. Disposition of the tax is to the General Fund except for \$1,902,293, which the department deposited in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.

See the next page for a description of additional individual and corporate/franchise tax types.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease
		From FY02
Individual		
Declarations	\$534,952,694	-11.5 %
Fiduciary	23,491,188	-49.1
Returns	422,271,270	-8.8
Withholding	3,403,456,566	1.7
College Job Cr	8,577,962	-18.2
Subtotal	\$4,392,749,680	-1.7 %
Corporation/Franchise		
Declarations	\$236,298,343	-12.9 %
Returns	200,817,242	1.1
Subtotal	\$437,115,585	-7.0 %
Total Collections	\$4,829,865,265	-2.2 %



INCOME TAX

(continued)

Corporation/Franchise (continued)

Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.

Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.

Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

INSURANCE TAX

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310-148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County Stock Insurance Fund to school districts and the General Fund.

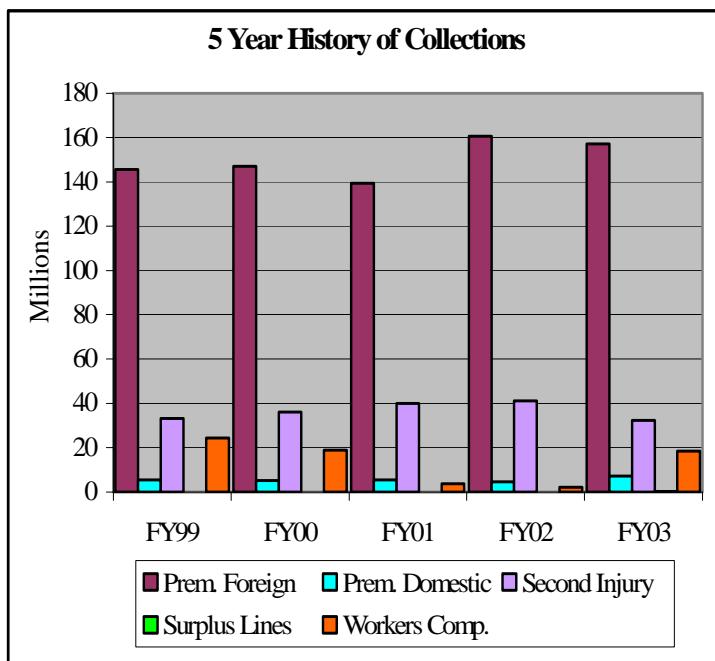
Surplus Lines of Insurance Tax Interest and Penalties

The collections shown for surplus lines of insurance tax are interest and penalties collected by the Missouri Department of Revenue. The Missouri Department of Insurance collects the surplus lines of insurance tax. It is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the interest and penalties is to the General Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the Division of Workers' Compensation. The Director set the tax rate at 2 percent for calendar year 2003. Disposition of the tax is to the Workers' Compensation Fund and the Second Injury Fund for support of the Division of Workers' Compensation.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease
		From FY02
Premium Foreign	\$157,209,442	-2.1 %
Premium Domestic	7,235,277	54.6
Surplus Lines	120,332	882.1
Workers Comp.	18,558,537	735.4
Second Injury	32,418,674	-21.3
Total Collections	\$215,542,262	3.3 %



See next page for a description of an additional tax type.

INSURANCE TAX

(continued)

Second Injury

This is a surcharge on insurance companies and self-insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Section 287.715, RSMo. The tax rate is set at and calculated against a percentage of the policyholder's or self-insurer's workers' compensation net deposits, net premiums, or net assessments of the previous year. The Director of the Division of Workers' Compensation set the rate at 4 percent for calendar year 2003.

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Numerous revised statute sections authorize the local political subdivisions to enact local sales taxes if approved by a certain percentage of the voters. Chapters 67, 92, and 94, RSMo, are some of the main statutes providing authorization. The tax rates vary by location/jurisdiction. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

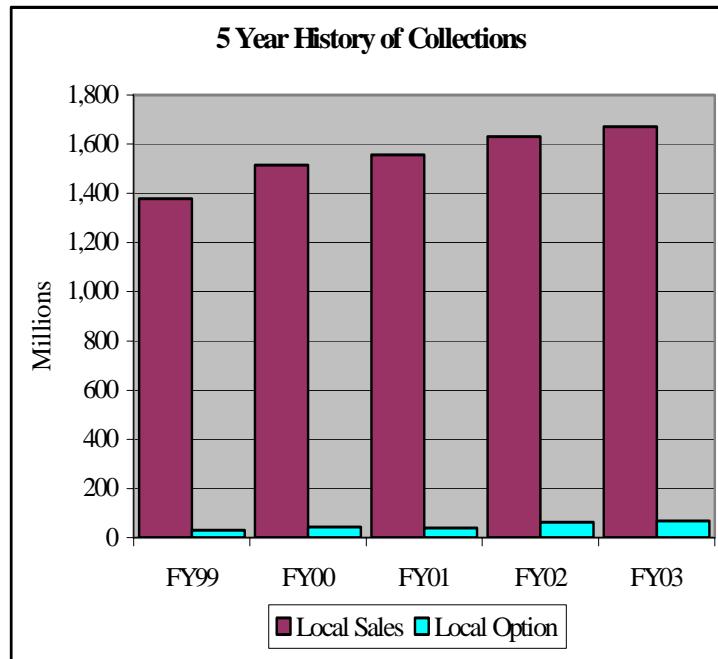
Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Use Tax

This was a local use tax with a base the same as the state use tax. The tax was authorized by Section 144.748, RSMo. The tax rate was 1½ percent. Disposition of the tax was 99 percent to the taxing jurisdiction and 1 percent to the General Fund. On March 26, 1996, the Missouri Supreme Court ruled the local use tax invalid. The Missouri Department of Revenue ceased collecting the tax with the April 1996 returns. The state legislature approved a new local option use tax effective in Fiscal Year 1997.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease
		From FY02
Local Sales	\$1,670,634,537	2.5 %
Local Option Use	67,318,656	5.8
Local Use	(23,085)	-169.5
Total Collections	\$1,737,930,108	2.6 %



STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Disposition of the tax is to the General Fund, except in Fiscal Year 2003, the Missouri Department of Revenue (department) deposited \$11,707,613 in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty). Retail sales of food is exempt from this 3 percent tax.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Aviation Jet Fuel Sales Tax

This is a tax paid by common carriers as a result of exemptions to the 3 percent general revenue sales tax. These exemptions are a result of direct-pay agreements between common carriers and the department. The tax is authorized by Section 144.805, RSMo. Disposition of the tax is to the Aviation Trust Fund.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

Education Sales and Use Tax

This is an additional "Proposition C" state sales and use and motor vehicle sales tax. The

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease From FY02
General	\$1,685,849,518	0.1 %
Aviation	3,197,590	-25.7
Conservation		
State Sales and Use	78,422,538	-0.1
Motor Vehicle Sales	11,432,790	-5.3
Education		
State Sales and Use	624,161,625	0.0
Motor Vehicle Sales	78,131,267	-6.0
Highway Use	54,158,277	-1.0
Parks and Soils		
State Sales and Use	62,733,407	-0.1
Motor Vehicle Sales	9,146,319	-5.3
Vehicle	250,054,435	-4.9
Total Collections	\$2,857,287,766	-0.7 %

See next page for descriptions of additional tax types and a graph comparing 5 years of collections.

tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund. According to Article IV, Section 30 (b) 2, Constitution of Missouri, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties. In Fiscal Year 2003, the department deposited \$4,056,492 of the general education sales and use tax in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

STATE SALES AND USE TAX

(continued)

Highway Use Tax

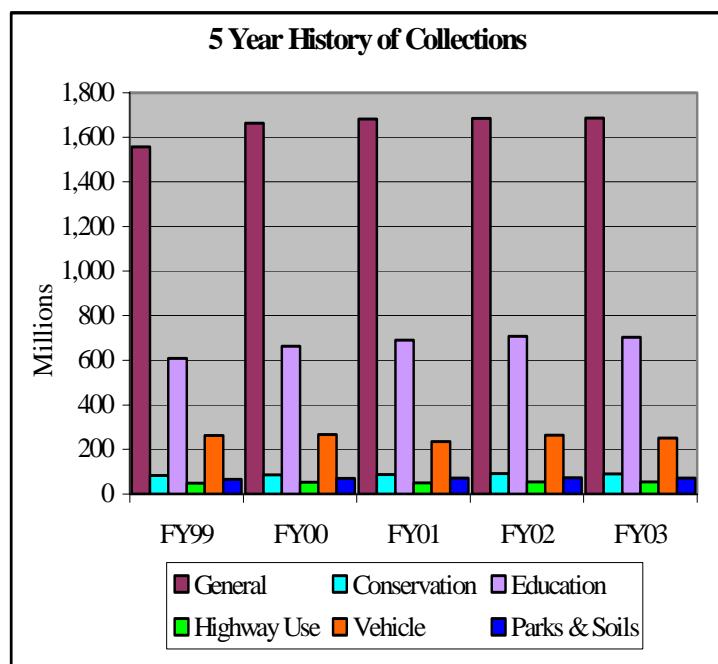
This is a tax on vehicles purchased out of the state and titled in Missouri or a tax on the sale of a vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 4 percent. Disposition of the tax is to the State Highways and Transportation Department Fund (3 percent original tax) and various funds dedicated for highway and transportation use (1 percent tax increase). These highway and transportation funds are the State Road Fund (75 percent), and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Parks, Soils, and Water Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Motor Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3 percent. Disposition of the tax is 50 percent to the General Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (74 percent), the State Transportation Fund (1 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties. In Fiscal Year 2003, the department deposited \$417,662 of the



General Fund portion in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Disposition of the tax is to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state. Seventy percent is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Estate Tax

This is a tax on minimum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund except in Fiscal Year 2003, the Missouri Department of Revenue deposited \$2,425,417 in the Schools for the Future Fund according to Section 32.380, RSMo (Tax Amnesty).

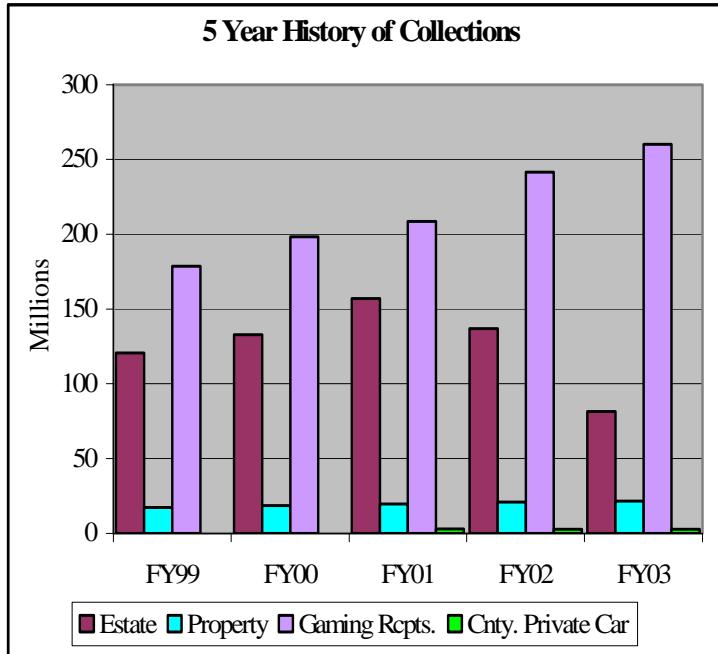
Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 20 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

Property Tax

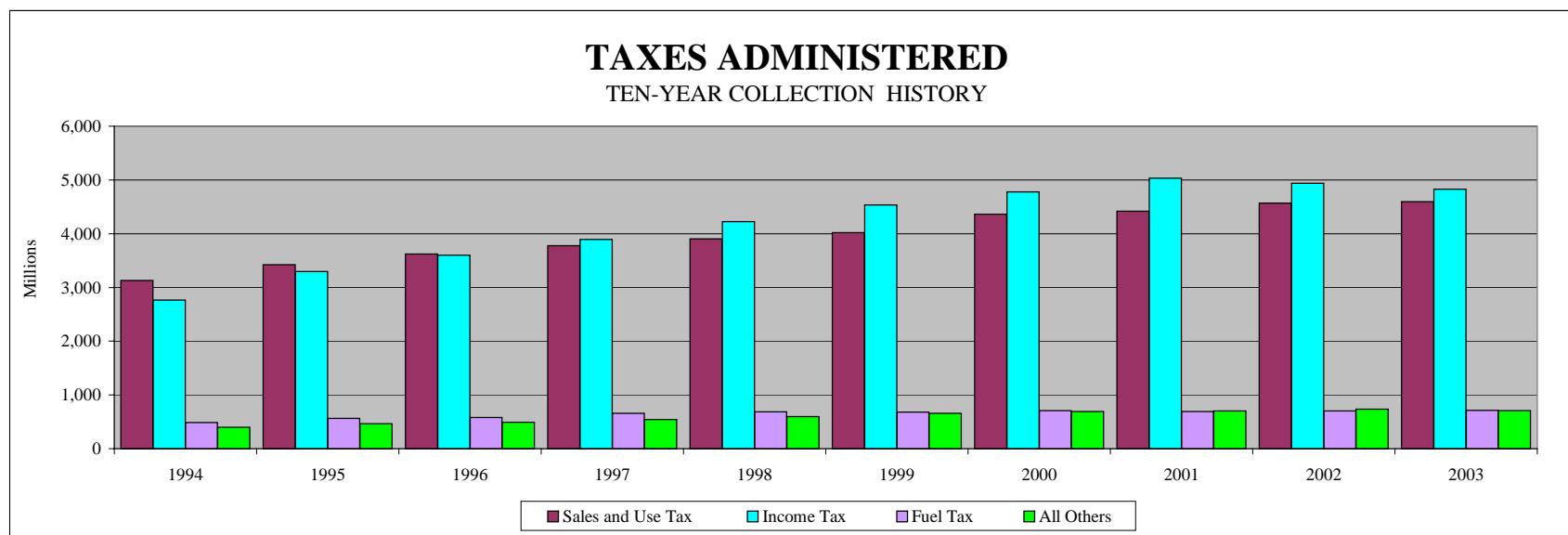
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY03 Amount Collected	Percent Increase/ Decrease From FY02
County Private Car	\$2,636,802	-4.8 %
Estate	81,496,285	-40.5
Gaming Receipts	260,264,189	7.8
Property	21,474,520	2.4
Total Collections	\$365,871,796	-9.0 %



**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)**

TAX	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
Cigarette Tax	\$ 115,285,370	113,827,189	115,390,098	119,608,106	120,342,908	121,395,256	121,649,421	123,533,612	121,025,275	106,505,750
Financial Institutions Tax	12,606,377	11,842,756	11,665,071	13,279,856	10,741,303	12,673,486	13,679,874	15,795,224	21,125,316	28,230,962
Fuel Tax (a)	712,224,732	700,688,034	690,733,310	706,086,703	679,111,432	684,096,686	660,439,066	580,682,275	565,141,108	488,296,539
Income Tax	4,829,865,265	4,940,485,270	5,032,357,668	4,779,317,518	4,536,523,640	4,225,551,564	3,894,823,795	3,600,141,254	3,297,812,117	2,764,161,934
Insurance Tax	215,542,262	208,704,183	188,543,740	207,073,594	208,813,953	186,559,423	178,587,967	172,250,267	173,907,571	188,344,975
Local Sales and Use Tax	1,737,930,108	1,693,645,832	1,595,547,370	1,557,778,588	1,399,261,368	1,289,925,638	1,196,990,649	1,169,909,696	1,087,119,631	945,408,282
State Sales and Use Tax	2,857,287,766	2,875,985,621	2,820,905,536	2,805,480,819	2,622,749,909	2,614,596,353	2,580,296,477	2,453,492,953	2,337,445,926	2,186,536,526
Other Taxes	365,871,796	402,040,699	387,776,547	349,371,560	316,581,468	277,627,889	227,931,972	178,437,637	149,372,432	76,338,092
Total Tax Collections	\$ 10,846,613,676	10,947,219,584	10,842,919,340	10,537,996,744	9,894,125,981	9,412,426,295	8,874,399,221	8,294,242,918	7,752,949,376	6,783,823,060

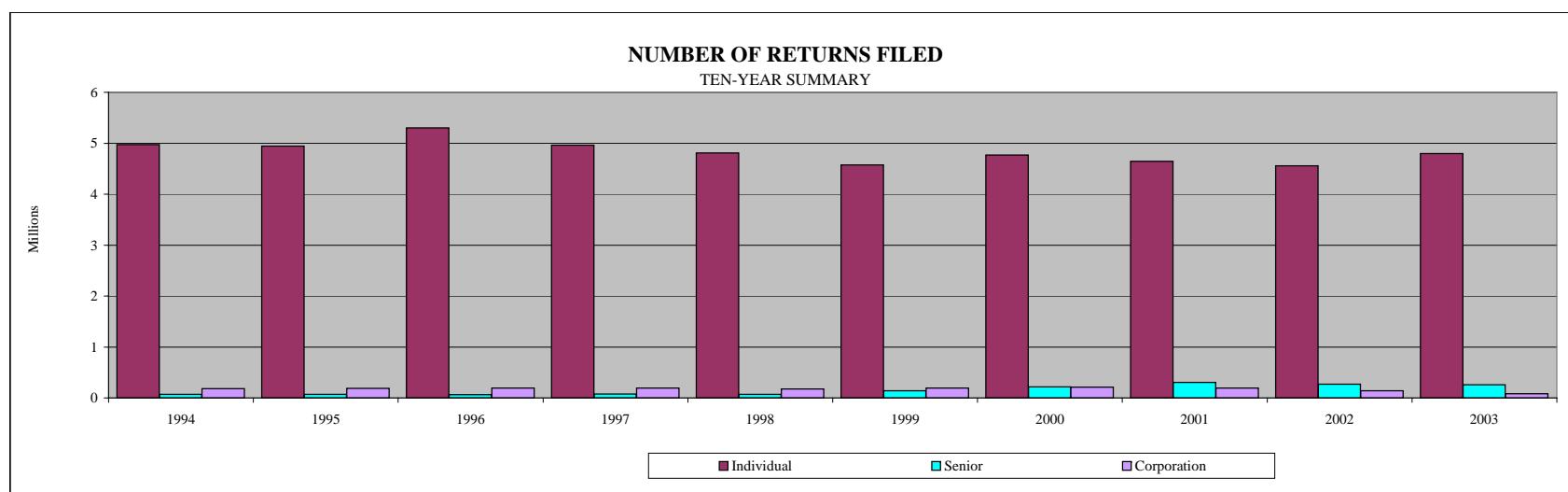


(a) Fiscal Years 2002 through 1996 fuel tax collections were restated to exclude the Highway Reciprocity Commission collection amounts. Information to restate Fiscal Years 1995 and 1994 was not available.

**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)**

Unaudited

TRANSACTION TYPE	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,555,011	3,346,033	3,377,662	3,413,134	2,892,646	3,424,945	3,591,354	3,564,933	3,330,697	3,339,204
Number of Refunds	1,877,025	1,908,543	1,682,676	1,723,138	1,419,155	1,463,679	1,470,962	1,559,337	1,459,280	1,472,913
Amount of Refunds	\$755,619,020	\$693,200,705	\$599,717,549	\$595,291,915	\$404,118,195	\$376,914,013	\$357,681,289	\$358,785,927	\$315,028,483	\$304,547,559
WITHHOLDING:										
Number Filed	1,197,834	1,154,980	1,210,791	1,302,759	1,315,752	1,333,251	1,319,824	1,680,840	1,558,765	1,572,058
Number of Refunds	24,766	23,922	19,497	23,923	21,816	5,823	559	692	435	387
Amount of Refunds	\$13,335,560	\$9,305,759	\$5,666,488	\$8,299,945	\$7,362,381	\$1,612,476	\$685,782	\$539,134	\$431,068	\$315,161
FIDUCIARY:										
Number Filed	43,694	55,568	55,568	52,750	50,880	49,710	48,399	53,368	55,440	64,656
Number of Refunds	1,172	1,289	979	1,181	1,009	678	621	862	753	659
Amount of Refunds	\$3,034,278	\$3,640,106	\$1,279,148	\$1,181,538	\$1,722,790	\$645,938	\$648,605	\$559,372	\$492,582	\$647,984
SENIOR CITIZENS TAX CREDITS (Includes Pharmaceutical Tax Credits):										
Number of Claims Filed	257,336	272,578	305,400	216,072	138,248	69,631	75,102	66,886	71,780	70,145
Number of Refunds	241,671	477,940	560,837	88,392	126,580	70,861	69,173	67,938	69,157	70,055
Amount of Refunds	\$100,917,481	\$149,587,723	\$177,433,230	\$56,834,420	\$52,351,206	\$21,431,400	\$20,323,484	\$19,099,703	\$19,389,258	\$19,439,819
CORPORATION RETURNS:										
Number Filed (Declarations)	33,618	35,918	39,821	42,982	46,736	48,689	49,599	50,898	50,269	46,341
Number Filed (Annual)	47,129	105,887	152,042	165,256	149,121	129,896	143,191	142,697	139,096	132,909
Number of Refunds	12,391	14,526	8,353	15,031	15,417	14,262	14,915	15,033	14,264	14,239
Amount of Refunds	\$172,195,167	\$159,538,206	\$138,363,773	\$189,525,763	\$172,791,724	\$104,581,861	\$72,296,247	\$64,878,654	\$71,946,018	\$65,454,106
TOTAL (Memorandum Only):										
Number Filed (all types)	5,134,622	4,970,964	5,141,284	5,192,953	4,593,383	5,056,122	5,227,469	5,559,622	5,206,047	5,225,313
Number of Refunds (all types)	2,157,025	2,426,220	2,272,342	1,851,665	1,583,977	1,555,303	1,556,230	1,643,862	1,543,889	1,558,253
Amount of Refunds (all types)	\$1,045,101,506	\$1,015,272,499	\$922,460,188	\$851,133,581	\$638,346,296	\$505,185,688	\$451,635,407	\$443,862,790	\$407,287,409	\$390,404,629



Missouri Department of Revenue

General Fund Receipts



This schedule depicts General Fund receipts for the past ten years in addition to Fiscal Year 2004 and Fiscal Year 2003 original estimated receipts.

Unaudited

**DEPARTMENT OF REVENUE
GENERAL FUND RECEIPTS
FOR THE LAST TEN FISCAL YEARS (1994 - 2003)
ORIGINAL ESTIMATE, FISCAL YEARS 2004 AND 2003**

(in thousands of dollars)

Source of Receipt (a)	Original Revenue Estimate Fiscal Year 2004	Original Revenue Estimate Fiscal Year 2003	2003	2002 (b)	2001	2000	1999	1998	1997	1996	1995	1994
Income Tax:												
Corporation/Franchise	\$ 397,800	429,300	403,551	469,778	437,774	521,094	530,153	530,209	550,024	548,226	489,680	351,551
Individual	4,571,900	4,824,600	4,369,512	4,460,221	4,582,889	4,264,900	4,083,322	3,764,981	3,410,474	3,114,016	2,866,636	2,463,061
Sales and Use Tax	1,895,600	1,949,600	1,797,648	1,815,236	1,800,739	1,780,795	1,666,595	1,667,488	1,712,219	1,623,961	1,548,197	1,447,444
County Foreign Insurance Tax	203,300	148,700	157,209	160,589	139,320	146,760	145,802	150,357	158,044	166,070	164,817	138,050
Liquor Tax	22,400	21,000	21,425	21,548	20,976	20,357	20,015	19,192	19,025	18,936	18,732	18,700
Beer Tax	8,500	8,400	8,226	8,240	8,121	8,165	7,945	7,730	7,606	7,504	7,670	7,623
Inheritance/Estate Tax	61,500	114,000	79,071	136,955	156,819	132,700	120,579	100,861	82,809	57,330	73,089	55,553
Interest on Deposits and Investments	12,000	50,000	21,134	39,202	57,822	69,499	84,086	94,092	81,130	64,887	39,726	19,715
All Other Sources	193,700	183,600	324,362	211,275	231,480	184,114	173,997	175,878	177,715	177,033	181,798	158,528
TOTAL RECEIPTS	\$ 7,366,700	7,729,200	7,182,138	7,323,044	7,435,940	7,128,384	6,832,494	6,510,788	6,199,046	5,777,963	5,390,345	4,660,225

(a) Amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.

(b) Fiscal Year 2002 collections were restated to include lapse period adjustments.

Missouri Department of Revenue

Tax and Fee Distribution Counties and Other Political Subdivisions



This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to counties and other political subdivisions throughout the state of Missouri.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$ 6,222			196,953	655,093	2,545,104		43,201	3,446,573
Andrew County	6,331			21,141	649,727	1,362,283	69,810		2,109,292
Atchison County	15,018			26,033	598,349	716,787			1,356,187
Audrain County	47,847			29,944	877,972	3,020,724		39,211	4,015,698
Barry County	23,468			31,329	1,227,280	3,063,192			4,345,269
Barton County	37,151			3,951	690,134	870,966			1,602,202
Bates County	37,667			17,608	927,310	1,051,293	74,204	42,355	2,150,437
Benton County	12,815			53,063	759,430	1,590,140			2,415,448
Bollinger County				1,400	546,382	559,786			1,107,568
Boone County	10,963			121,501	1,690,640	19,863,952			21,687,056
Brentwood School District				58,865					58,865
Buchanan County	21,623			363,478	631,494	11,260,187			12,276,782
Butler County	27,881			68,712	1,129,779	4,845,703		28,159	6,100,234
Caldwell County	27,718			7,617	570,717	708,512	58,579		1,373,143
Callaway County	9,652			60,345	1,769,266	1,539,657		17,923	3,396,843
Camden County	2,489	893		141,908	2,578,490	7,263,061			9,986,841
Camdenton R-3 School District		13,392							13,392
Cameron R-1 School District		4,255							4,255
Cape Girardeau County	35,530			77,326	900,832	5,400,967		4,624	6,419,279
Carroll County	58,046			143,301	872,826	835,003	53,897		1,963,073
Carter County				8,911	318,126	340,520			667,557
Cass County	49,195			196,912	1,521,240	9,242,762			11,010,109
Cedar County				20,513	572,453	876,088			1,469,054
Center School District		91,233							91,233
Chariton County	44,587			10,312	747,928	950,555	101,648		1,855,030
Christian County	4,784			63,189	1,211,835	6,895,104			8,174,912
Clark County	18,867			51,790	517,778	833,332			1,421,767
Clay County	62,465			367,476	837,138	23,376,592	2,721,813		27,365,484
Clinton County				17,251	636,675	1,020,181	86,670		1,760,777
Cole County	27,080	714,147		102,481	1,095,189	4,711,669	391,714		7,042,280

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Cooper County	\$ 24,063		2,345	563,684	2,289,554				2,879,646
Crawford County	37,552		13,562	724,154	2,820,469				3,595,737
Dade County	17,859		29,523	543,386	588,907	52,845			1,232,520
Dallas County			9,373	653,278	2,053,912				2,716,563
Daviess County	6,356		20,240	648,230	662,364	38,011			1,375,201
DeKalb County		72	15,561	583,950	1,148,600				1,748,183
Dent County			4,781	581,509	649,272				1,235,562
Douglas County			18,650	673,896	698,754				1,391,300
Dunklin County	10,635		118,464	912,376	1,271,125		35,431		2,348,031
Franklin County	74,102		148,039	2,148,250	11,686,299				14,056,690
Gasconade County	20,482		23,837	545,368	1,411,081				2,000,768
Gentry County			24,519	516,543	420,250				961,312
Greene County	53,924	239,398	289,888	3,227,169	36,939,557				40,749,936
Grundy County	23,754		16,455	457,328	837,685				1,335,222
Harrison County			15,477	752,854	865,332				1,633,663
Hazelwood School District		57,514							57,514
Henry County	11,801		27,561	783,998	1,097,510	63,755	39,832		2,024,457
Hickory County			5,693	449,305	748,389				1,203,387
Holt County	28,495		11,838	480,298	699,833	148,560			1,369,024
Howard County	8,626		26,743	392,058	1,008,554				1,435,981
Howell County	25,648		77,433	1,143,739	2,740,268				3,987,088
Iron County	25,569		23,992	411,916	306,060				767,537
Jackson County	2,809,208	97,351	15,070	1,266,071	1,038,105	60,989,268			66,215,073
Jasper County		67,983		21,417	1,411,177	9,980,102			11,480,679
Jefferson City School District		1,028,928							1,028,928
Jefferson County	42,797		95,149	3,920,298	27,190,085				31,248,329
Johnson County	40,939		33,708	1,277,043	5,441,896	334,823	27,022		7,155,431
Kansas City School District		39,062							39,062
Knox County	10,702		26,195	481,144	529,126				1,047,167
Laclede County	21,690		2,882	856,031	3,357,693				4,238,296

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Lafayette County	\$ 46,754	90	228,940	883,420	2,959,086			29,692	4,147,982
Lawrence County	35,864		67,359	1,001,722	2,238,795			26,932	3,370,672
Lewis County	13,124		2,452	479,593	1,033,315	144,005			1,672,489
Lincoln County	12,699		125,124	1,005,445	6,471,463				7,614,731
Lindbergh School District		164,773							164,773
Linn County	22,892		12,306	643,689	1,134,196	103,657			1,916,740
Livingston County	30,358		45,101	589,629	788,249				1,453,337
Macon County	42,627		27,497	826,082	1,729,785				2,625,991
Madison County			6,966	355,604	810,821				1,173,391
Maries County	5,148		7,310	440,481	626,179	46,841			1,125,959
Marion County	31,657		39,345	541,565	3,359,059				3,971,626
McDonald County	12,730		29,129	736,619	2,529,239				3,307,717
Mercer County	14,229		31,886	415,774	322,923				784,812
Miller County	13,057		30,986	849,198	2,510,565	132,960			3,536,766
Mississippi County			42,107	407,864	1,382,870				1,832,841
Moniteau County	23,395		280	523,650	1,104,222				1,651,547
Monroe County	27,699		6,144	643,160	497,388	45,837			1,220,228
Montgomery County	16,044		24,788	596,777	1,334,832				1,972,441
Morgan County	20,105		23,450	1,187,764	1,789,314				3,020,633
New Madrid County	40,399		47,710	934,606	1,347,953		44,575		2,415,243
Newton County	39,907		13,387	1,157,574	4,612,326				5,823,194
Nodaway County			55,488	1,149,671	1,795,866		42,220		3,043,245
Noel T. Adams Ambulance District					28,939				28,939
Oregon County	8,669		8,801	493,294	713,139				1,223,903
Osage County	30,753		90,277	562,576	885,205				1,568,811
Ozark County			12,958	676,585	934,617				1,624,160
Parkway School District		817,358							817,358
Pemiscot County	21,726		28,657	569,325	1,500,174		44,560		2,164,442
Perry County	21,416		5,315	559,527	1,925,999				2,512,257
Pettis County	21,137		58,278	1,081,096	4,517,664	349,023	26,965		6,054,163

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Phelps County	\$	19,498		78,007	765,030	4,109,043			4,971,578
Pike County		36,720		123,541	661,694	2,537,541			3,359,496
Platte County		24,531	1,003	111,368	997,111	10,646,076	1,853,196		13,633,285
Platte County R-3 School District			34,209						34,209
Polk County				13,313	864,666	2,300,002			3,177,981
Pulaski County		20,105		18,288	615,805	1,440,320			2,094,518
Putnam County		9,106		27,014	484,124	565,154			1,085,398
R-10 School District			214						214
Ralls County		17,076		34,006	550,602	1,092,965			1,694,649
Randolph County		37,084		29,893	813,230	1,817,125		40,030	2,737,362
Ray County		57,529		14,373	802,066	2,287,497		34,792	3,196,257
Reynolds County				18,423	651,212	167,020			836,655
Ripley County				12,059	414,092	394,734			820,885
Ritenour School District			64,943						64,943
St. Charles County		36,690		75,557	3,720,964	60,101,095	4,487,153		68,421,459
St. Clair County		4,249		20,925	620,410	224,826			870,410
St. Francois County		24,124		27,890	637,689	5,609,359		9,412	6,308,474
St. Louis County	1,257,387	79,717	907,801	2,478,253	12,864,167	280,031,048			297,618,373
Ste. Genevieve County		30,565		4,255	659,438	1,274,221		38,809	2,007,288
Saline County		43,926		2,884	755,109	1,693,107		40,222	2,535,248
Schuylerville County				10,447	293,052	386,517			690,016
Scotland County		6,186		31,038	463,409	413,310			913,943
Scott County		28,877		15,435	518,570	2,981,444		29,530	3,573,856
Shannon County				150	636,403	393,055			1,029,608
Shelby County		14,988		9,495	557,444	634,302	37,545		1,253,774
Smithville Area Fire Protection District						337,136			337,136
SNI Valley Fire Protection District						648,013			648,013
Springfield R-12 School District			340,178						340,178
Stoddard County		40,241		35,278	1,130,053	1,679,440		34,480	2,919,492
Stone County		20,093		51,341	1,074,440	6,338,345	253,163		7,737,382

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Sullivan County	\$ 10,927		34,191	519,076	815,351				1,379,545
Taney County	10,077		35,100	1,031,094	16,610,263				17,686,534
Texas County	10,672		9,081	949,695	784,013				1,753,461
Three Trails Community Improvement District					63,450				63,450
Vernon County	66,028		8,112	971,487	782,004		40,126		1,867,757
Warren County	11,060		63,617	707,233	4,309,029				5,090,939
Washington County	28,112		40,602	540,215	2,962,476	253,043			3,824,448
Wayne County	19,571		11,483	561,986	795,617				1,388,657
Webster County	29,709		33,027	893,016	2,496,426				3,452,178
Webster Groves School District		49,716							49,716
Worth County				258,479	153,697	133			412,309
Wright County		16,943	78,756	653,945	1,328,899				2,078,543
TOTALS	\$ 4,066,595	2,544,520	4,643,114	9,203,084	108,660,466	765,264,168	11,902,885	760,103	907,044,935

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 112 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 70 for a description of county private car tax.
- (c) See page 71 for a description of county stock insurance.
- (d) See page 71 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (e) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/developer and motor fuel fees.
- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 100 for a description of local sales tax.
- (h) See page 100 for a description of local option use tax.
- (i) See page 74 for a description of Statutory County Recorders Fee.
- (j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 through 95 and 100 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee, and vehicle/developer and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 through 154.

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
Adair County	\$ 6,222			196,953	655,093	2,545,104		43,201	3,446,573
Andrew County	6,331			21,141	649,727	1,362,283	69,810		2,109,292
Atchison County	15,018			26,033	598,349	716,787			1,356,187
Audrain County	47,847			29,944	877,972	3,020,724		39,211	4,015,698
Barry County	23,468			31,329	1,227,280	3,063,192			4,345,269
Barton County	37,151			3,951	690,134	870,966			1,602,202
Bates County	37,667			17,608	927,310	1,051,293	74,204	42,355	2,150,437
Benton County	12,815			53,063	759,430	1,590,140			2,415,448
Bollinger County				1,400	546,382	559,786			1,107,568
Boone County	10,963			121,501	1,690,640	19,863,952			21,687,056
Brentwood School District				58,865					58,865
Buchanan County	21,623			363,478	631,494	11,260,187			12,276,782
Butler County	27,881			68,712	1,129,779	4,845,703		28,159	6,100,234
Caldwell County	27,718			7,617	570,717	708,512	58,579		1,373,143
Callaway County	9,652			60,345	1,769,266	1,539,657		17,923	3,396,843
Camden County	2,489	893		141,908	2,578,490	7,263,061			9,986,841
Camdenton R-3 School District		13,392							13,392
Cameron R-1 School District		4,255							4,255
Cape Girardeau County	35,530			77,326	900,832	5,400,967		4,624	6,419,279
Carroll County	58,046			143,301	872,826	835,003	53,897		1,963,073
Carter County				8,911	318,126	340,520			667,557
Cass County	49,195			196,912	1,521,240	9,242,762			11,010,109
Cedar County				20,513	572,453	876,088			1,469,054
Center School District		91,233							91,233
Chariton County	44,587			10,312	747,928	950,555	101,648		1,855,030
Christian County	4,784			63,189	1,211,835	6,895,104			8,174,912
Clark County	18,867			51,790	517,778	833,332			1,421,767
Clay County	62,465			367,476	837,138	23,376,592	2,721,813		27,365,484
Clinton County				17,251	636,675	1,020,181	86,670		1,760,777
Cole County	27,080	714,147		102,481	1,095,189	4,711,669	391,714		7,042,280

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Cooper County	\$ 24,063		2,345	563,684	2,289,554				2,879,646
Crawford County	37,552		13,562	724,154	2,820,469				3,595,737
Dade County	17,859		29,523	543,386	588,907	52,845			1,232,520
Dallas County			9,373	653,278	2,053,912				2,716,563
Daviess County	6,356		20,240	648,230	662,364	38,011			1,375,201
DeKalb County		72	15,561	583,950	1,148,600				1,748,183
Dent County			4,781	581,509	649,272				1,235,562
Douglas County			18,650	673,896	698,754				1,391,300
Dunklin County	10,635		118,464	912,376	1,271,125		35,431		2,348,031
Franklin County	74,102		148,039	2,148,250	11,686,299				14,056,690
Gasconade County	20,482		23,837	545,368	1,411,081				2,000,768
Gentry County			24,519	516,543	420,250				961,312
Greene County	53,924	239,398	289,888	3,227,169	36,939,557				40,749,936
Grundy County	23,754		16,455	457,328	837,685				1,335,222
Harrison County			15,477	752,854	865,332				1,633,663
Hazelwood School District		57,514							57,514
Henry County	11,801		27,561	783,998	1,097,510	63,755	39,832		2,024,457
Hickory County			5,693	449,305	748,389				1,203,387
Holt County	28,495		11,838	480,298	699,833	148,560			1,369,024
Howard County	8,626		26,743	392,058	1,008,554				1,435,981
Howell County	25,648		77,433	1,143,739	2,740,268				3,987,088
Iron County	25,569		23,992	411,916	306,060				767,537
Jackson County	2,809,208	97,351	15,070	1,266,071	1,038,105	60,989,268			66,215,073
Jasper County		67,983		21,417	1,411,177	9,980,102			11,480,679
Jefferson City School District		1,028,928							1,028,928
Jefferson County	42,797		95,149	3,920,298	27,190,085				31,248,329
Johnson County	40,939		33,708	1,277,043	5,441,896	334,823	27,022		7,155,431
Kansas City School District		39,062							39,062
Knox County	10,702		26,195	481,144	529,126				1,047,167
Laclede County	21,690		2,882	856,031	3,357,693				4,238,296

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Lafayette County	\$ 46,754	90	228,940	883,420	2,959,086			29,692	4,147,982
Lawrence County	35,864		67,359	1,001,722	2,238,795			26,932	3,370,672
Lewis County	13,124		2,452	479,593	1,033,315	144,005			1,672,489
Lincoln County	12,699		125,124	1,005,445	6,471,463				7,614,731
Lindbergh School District		164,773							164,773
Linn County	22,892		12,306	643,689	1,134,196	103,657			1,916,740
Livingston County	30,358		45,101	589,629	788,249				1,453,337
Macon County	42,627		27,497	826,082	1,729,785				2,625,991
Madison County			6,966	355,604	810,821				1,173,391
Maries County	5,148		7,310	440,481	626,179	46,841			1,125,959
Marion County	31,657		39,345	541,565	3,359,059				3,971,626
McDonald County	12,730		29,129	736,619	2,529,239				3,307,717
Mercer County	14,229		31,886	415,774	322,923				784,812
Miller County	13,057		30,986	849,198	2,510,565	132,960			3,536,766
Mississippi County			42,107	407,864	1,382,870				1,832,841
Moniteau County	23,395		280	523,650	1,104,222				1,651,547
Monroe County	27,699		6,144	643,160	497,388	45,837			1,220,228
Montgomery County	16,044		24,788	596,777	1,334,832				1,972,441
Morgan County	20,105		23,450	1,187,764	1,789,314				3,020,633
New Madrid County	40,399		47,710	934,606	1,347,953		44,575		2,415,243
Newton County	39,907		13,387	1,157,574	4,612,326				5,823,194
Nodaway County			55,488	1,149,671	1,795,866		42,220		3,043,245
Noel T. Adams Ambulance District					28,939				28,939
Oregon County	8,669		8,801	493,294	713,139				1,223,903
Osage County	30,753		90,277	562,576	885,205				1,568,811
Ozark County			12,958	676,585	934,617				1,624,160
Parkway School District		817,358							817,358
Pemiscot County	21,726		28,657	569,325	1,500,174		44,560		2,164,442
Perry County	21,416		5,315	559,527	1,925,999				2,512,257
Pettis County	21,137		58,278	1,081,096	4,517,664	349,023	26,965		6,054,163

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003**

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Phelps County	\$	19,498		78,007	765,030	4,109,043			4,971,578
Pike County		36,720		123,541	661,694	2,537,541			3,359,496
Platte County		24,531	1,003	111,368	997,111	10,646,076	1,853,196		13,633,285
Platte County R-3 School District			34,209						34,209
Polk County				13,313	864,666	2,300,002			3,177,981
Pulaski County		20,105		18,288	615,805	1,440,320			2,094,518
Putnam County		9,106		27,014	484,124	565,154			1,085,398
R-10 School District			214						214
Ralls County		17,076		34,006	550,602	1,092,965			1,694,649
Randolph County		37,084		29,893	813,230	1,817,125		40,030	2,737,362
Ray County		57,529		14,373	802,066	2,287,497		34,792	3,196,257
Reynolds County				18,423	651,212	167,020			836,655
Ripley County				12,059	414,092	394,734			820,885
Ritenour School District			64,943						64,943
St. Charles County		36,690		75,557	3,720,964	60,101,095	4,487,153		68,421,459
St. Clair County		4,249		20,925	620,410	224,826			870,410
St. Francois County		24,124		27,890	637,689	5,609,359		9,412	6,308,474
St. Louis County	1,257,387	79,717	907,801	2,478,253	12,864,167	280,031,048			297,618,373
Ste. Genevieve County		30,565		4,255	659,438	1,274,221		38,809	2,007,288
Saline County		43,926		2,884	755,109	1,693,107		40,222	2,535,248
Schuylerville County				10,447	293,052	386,517			690,016
Scotland County		6,186		31,038	463,409	413,310			913,943
Scott County		28,877		15,435	518,570	2,981,444		29,530	3,573,856
Shannon County				150	636,403	393,055			1,029,608
Shelby County		14,988		9,495	557,444	634,302	37,545		1,253,774
Smithville Area Fire Protection District						337,136			337,136
SNI Valley Fire Protection District						648,013			648,013
Springfield R-12 School District			340,178						340,178
Stoddard County		40,241		35,278	1,130,053	1,679,440		34,480	2,919,492
Stone County		20,093		51,341	1,074,440	6,338,345	253,163		7,737,382

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY
COUNTIES AND OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2003

County / Political Subdivision	Cigarette Tax (a,j)	County Private Car Tax (b,j)	County Stock Insurance Tax (c,j)	Financial Institutions Tax (d,j)	Fuel Tax and Fee (e,j)	Local Sales Tax (f,g,j)	Local Option Use Tax (f,h,j)	Statutory County Recorders Fee (i,j)	Total (Memorandum Only)
(continued from previous page)									
Sullivan County	\$ 10,927		34,191	519,076	815,351				1,379,545
Taney County	10,077		35,100	1,031,094	16,610,263				17,686,534
Texas County	10,672		9,081	949,695	784,013				1,753,461
Three Trails Community Improvement District					63,450				63,450
Vernon County	66,028		8,112	971,487	782,004		40,126		1,867,757
Warren County	11,060		63,617	707,233	4,309,029				5,090,939
Washington County	28,112		40,602	540,215	2,962,476	253,043			3,824,448
Wayne County	19,571		11,483	561,986	795,617				1,388,657
Webster County	29,709		33,027	893,016	2,496,426				3,452,178
Webster Groves School District		49,716							49,716
Worth County				258,479	153,697	133			412,309
Wright County		16,943	78,756	653,945	1,328,899				2,078,543
TOTALS	\$ 4,066,595	2,544,520	4,643,114	9,203,084	108,660,466	765,264,168	11,902,885	760,103	907,044,935

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 112 provides the cigarette tax distribution to cities within St. Louis County.
- (b) See page 70 for a description of county private car tax.
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- (f) St. Louis County receives the sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (g) See page 100 for a description of local sales tax.
- (h) See page 100 for a description of local option use tax.
- (i) See page 74 for a description of Statutory County Recorders Fee.
- (j) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 through 95 and 100 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee, and vehicle/developer and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 149, 150, and 152 through 154.

Missouri Department of Revenue

Tax and Fee Distribution Cities



This schedule provides fiscal year data on the various tax and fee distributions made by the Missouri Department of Revenue to cities throughout the state of Missouri.

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
Adrian	\$			70,963	261,832			332,795
Advance				49,594	301,777	12,349		363,720
Agency				23,880				23,880
Airport Drive				24,797	224,347			249,144
Alba				23,442	19,264			42,706
Albany				77,222	215,151			292,373
Aldrich				2,990				2,990
Alexandria				6,618	11,063			17,681
Allendale				2,153	1,847			4,000
Allenville				4,146				4,146
Alma				15,907				15,907
Altamont				8,691				8,691
Altenburg				12,319				12,319
Alton				26,631	193,963			220,594
Amazonia				11,043				11,043
Amity				2,791				2,791
Amoret				8,412				8,412
Amsterdam				11,203	11,402			22,605
Anderson				73,993	250,274			324,267
Annada				1,914				1,914
Annapolis				12,359	31,138			43,497
Anniston				11,362				11,362
Appleton City				52,385	136,094			188,479
Arbela				1,595				1,595
Arbyrd				21,050	26,697			47,747
Arcadia				22,604	59,583			82,187
Archie				35,481	44,248			79,729
Arcola				1,794				1,794
Argyle				6,538	7,324			13,862
Arkoe				2,312				2,312

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Armstrong	\$			11,442				11,442
Arnold				795,942	4,916,741			5,712,683
Arrow Point Village				5,302				5,302
Arrow Rock				3,149	20,363			23,512
Asbury				8,691	8,971			17,662
Ash Grove				57,010	168,718	7,893		233,621
Ashland				77,779	272,620			350,399
Atlanta				17,940	14,621			32,561
Augusta				8,691	67,258			75,949
Aurora				279,626	1,247,131			1,526,757
Auxvasse				35,920	86,394			122,314
Ava				120,438	709,781	24,326		854,545
Avilla				5,462				5,462
Avondale				21,090	15,583			36,673
Bagnell				3,428	9,828			13,256
Bakersfield				11,362	10,150			21,512
Baldwin Park				4,585				4,585
Ballwin	120,554			1,247,155	3,352,790			4,720,499
Baring				6,339				6,339
Barnard				10,246				10,246
Barnett				8,252				8,252
Bates City				9,767	114,921	11,513		136,201
Battlefield				95,082	82,932			178,014
Bell City				18,379	11,747			30,126
Bella Villa	2,647			27,388	37,528	3,754		71,317
Belle				53,581	222,661			276,242
Bellefontaine Neigh.	42,730			442,044	605,690			1,090,464
Bellerive	979			10,126				11,105
Bellflower				17,023	25,407			42,430
Bel-Nor	6,158			63,707	87,291	8,732		165,888

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Bel-Ridge	\$ 11,877			122,870	217,823			352,570
Belton				866,307	4,998,874			5,865,181
Benton				29,182	47,225			76,407
Benton City				4,864				4,864
Berger				8,213	5,093			13,306
Berkeley	38,779			401,180	563,531			1,003,490
Bernie				70,843	144,291			215,134
Bertrand				29,501				29,501
Bethany				123,069	830,897			953,966
Bethel				4,824				4,824
Beverly Hills	2,324			24,040	60,075			86,439
Bevier				28,824	64,019			92,843
Biehle				438	6,267			6,705
Bigelow				1,515				1,515
Big Lake				5,063				5,063
Billings				43,495	60,911			104,406
Birch Tree				25,276	77,291			102,567
Birmingham				8,531	7,677			16,208
Bismarck				58,604	129,357			187,961
Blackburn				11,322	6,941			18,263
Black Jack	26,174			270,776	371,016	37,112		705,078
Blackwater				7,933	13,171			21,104
Blairstown				5,621	8,519			14,140
Bland				22,525	55,607			78,132
Blodgett				10,565				10,565
Bloomfield				77,820	117,635	1,801		197,256
Bloomsdale				16,704	72,510			89,214
Blue Eye				5,143				5,143
Blue Springs				1,916,799	8,524,159			10,440,958
Blythedale				9,289				9,289

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Bogard	\$			9,329				9,329
Bolckow				9,329				9,329
Bolivar				364,503	3,017,492			3,381,995
Bonne Terre				161,022	778,044			939,066
Boonville				326,988	1,262,860		4,041,328	5,631,176
Bosworth				15,229				15,229
Bourbon				53,740	213,415			267,155
Bowling Green				129,966	730,116			860,082
Bragg City				7,535				7,535
Brandsville				6,937				6,937
Branson				241,194	12,125,348			12,366,542
Branson West				16,266	1,435,799			1,452,065
Brashear				11,163				11,163
Braymer				36,279	54,786			91,065
Breckenridge				18,099	13,700			31,799
Breckenridge Hills	36,368			192,039	198,609	26,320		453,336
Brentwood	38,247			306,696	4,241,369			4,586,312
Bridgeton	59,924			619,930	3,551,156			4,231,010
Brimson				2,512				2,512
Bronaugh				9,767				9,767
Brookfield				190,125	1,191,834	63,448		1,445,407
Brookline				12,997	20,658			33,655
Brooklyn Hgts.				4,983				4,983
Browning				12,638	12,164	1,306		26,108
Brownington				4,744				4,744
Brumley				4,066	7,182			11,248
Brunswick				36,877	110,675			147,552
Bucklin				20,890	29,921	23,705		74,516
Buckner				108,637	246,319	11,401		366,357
Buffalo				110,870	853,054			963,924

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Bull Creek Village	\$			8,970	4,686			13,656
Bunceton				13,874				13,874
Bunker				17,023	15,514			32,537
Burgess				2,791				2,791
Burlington Junct.				25,196				25,196
Butler				167,800	1,161,242			1,329,042
Butterfield				15,827				15,827
Byrnes Mill				94,724	107,340			202,064
Cabool				86,431	366,772			453,203
Cainsville				14,751				14,751
Cairo				11,681				11,681
Caledonia				6,299	12,916			19,215
Calhoun				19,575	11,632			31,207
California				159,667	425,107			584,774
Callao				11,601	10,599			22,200
Calverton Park	5,094			52,704	46,812			104,610
Camden				8,332				8,332
Camden Point				19,295				19,295
Camdenton				110,790	2,179,554			2,290,344
Cameron				345,903	1,737,891			2,083,794
Campbell				75,069	111,720			186,789
Canalou				13,874				13,874
Canton				101,940	244,713			346,653
Cape Girardeau				1,409,254	15,342,587			16,751,841
Cardwell				31,455	15,390			46,845
Carl Junction				211,055	306,288			517,343
Carrollton				164,331	558,068			722,399
Carterville				73,754	123,587	4,024		201,365
Carthage				505,033	3,340,474			3,845,507
Caruthersville				269,500	705,802		1,204,923	2,180,225

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Carytown	\$			8,651				8,651
Cassville				115,215	1,062,596			1,177,811
Catron				2,711				2,711
Cedar Hill Lakes				9,129				9,129
Center				25,674	46,456			72,130
Centertown				10,246	23,481			33,727
Centerview				9,927				9,927
Centerville				6,817	9,796			16,613
Centralia				150,457	609,896			760,353
Chaffee				121,355	219,804			341,159
Chain of Rocks				3,628				3,628
Chain-O-Lakes				5,063				5,063
Chamois				18,179	23,189			41,368
Champ	46			478				524
Charlack	5,515			57,049	78,169			140,733
Charleston				188,650	634,893			823,543
Chesterfield	180,359			1,865,849	4,628,130			6,674,338
Chilhowee				13,116	14,456			27,572
Chillicothe				357,526	2,782,039			3,139,565
Chula				7,894				7,894
Clarence				36,478	65,785			102,263
Clark				10,964				10,964
Clarksburg				14,950	5,325			20,275
Clarksdale				13,993				13,993
Clarkson Valley	10,308			106,644				116,952
Clarksville				19,535	33,128			52,663
Clarkton				53,023	51,478			104,501
Claycomo				50,511				50,511
Clayton	100,620			635,278	2,669,630			3,405,528
Clearmont				7,615				7,615

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Cleveland	\$			23,601	32,026			55,627
Clever				40,265	82,899			123,164
Cliff Village				1,316				1,316
Clifton Hill				4,943				4,943
Climax Springs				3,189	2,789			5,978
Clinton				371,200	3,530,273	169,938		4,071,411
Clyde				2,950				2,950
Cobalt				7,535				7,535
Coffey				5,581				5,581
Cole Camp				40,983	125,911			166,894
Collins				7,017	52,174	2,118		61,309
Columbia				3,369,986	31,256,852			34,626,838
Commerce				4,385				4,385
Conception Junct.				8,053				8,053
Concordia				94,086	623,408			717,494
Coney Island				3,747				3,747
Conway				29,621	90,094			119,715
Cool Valley	4,166			43,096	46,901			94,163
Cooter				17,541				17,541
Corder				17,023	15,182	2,779		34,984
Corning				837				837
Cosby				5,701				5,701
Cottleville				76,863	234,731			311,594
Country Club Village				73,594	32,661			106,255
Country Club Hills	5,322			55,056	75,438			135,816
Country Life Acres	312			3,229				3,541
Cowgill				9,847				9,847
Craig				12,319	11,914			24,233
Crane				55,415	168,800	13,071		237,286
Creighton				12,837	18,433			31,270

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Crestwood	\$ 45,716			472,941	3,820,477			4,339,134
Creve Coeur	63,585			657,803	2,126,775			2,848,163
Crocker				41,182	115,437			156,619
Cross Timbers				7,375				7,375
Crystal City				169,314	1,068,249			1,237,563
Crystal Lake Park	1,761			18,219	24,964			44,944
Crystal Lakes				15,269	2,177			17,446
Cuba				128,770	805,978			934,748
Curryville				10,007	6,435			16,442
Dadeville				8,930				8,930
Dalton				1,076				1,076
Dardene Prairie				174,776	41,720			216,496
Darlington				4,505				4,505
Dearborn				21,090	22,684			43,774
Deepwater				20,212	11,366			31,578
Deerfield				2,990				2,990
DeKalb				10,246				10,246
Dellwood	20,251			209,500	491,916			721,667
Delta				20,611	36,096			56,707
Dennis Acres				2,711				2,711
Denver				1,595				1,595
Des Arc				7,455				7,455
Desloge				191,441	1,274,885			1,466,326
De Soto				254,151	1,206,163			1,460,314
Des Peres	33,111			342,536	3,977,643	382,302		4,735,592
De Witt				4,784				4,784
Dexter				293,261	2,164,762			2,458,023
Diamond				32,173	40,986			73,159
Diehlstadt				6,498				6,498
Diggins				11,880	14,294			26,174

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Dixon	\$			62,591	191,871			254,462
Doniphan				77,023	575,393			652,416
Doolittle				25,674	28,833			54,507
Dover				4,306				4,306
Downing				15,787				15,787
Drexel				43,455	136,863			180,318
Dudley				11,521	33,144			44,665
Duenweg				41,222	111,934			153,156
Duquesne				65,382	141,050			206,432
Dutchtown				3,947	8,138			12,085
Eagleville				12,797	141,089			153,886
East Lynne				11,960	14,674			26,634
Easton				10,286	6,573			16,859
East Prairie				128,650	254,838			383,488
Edgar Springs				7,575	12,391			19,966
Edgerton				21,249	26,016			47,265
Edina				49,156	124,961			174,117
Edmundson	3,237			33,488	352,533	9,712		398,970
Eldon				195,148	1,601,962			1,797,110
El Dorado Springs				150,497	578,846			729,343
Ellington				41,661	301,108			342,769
Ellisville	35,085			362,948	1,556,846			1,954,879
Ellsinore				14,472	48,685			63,157
Elmer				3,907				3,907
Elmira				3,269				3,269
Elmo				6,618				6,618
Elsberry				81,607	230,362	10,656		322,625
Emerald Beach				9,967				9,967
Eminence				21,847	128,734			150,581
Emma				9,688	10,821			20,509

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Eolia	\$			17,342	23,991			41,333
Essex				20,890	16,489			37,379
Ethel				3,987				3,987
Eureka	29,581			306,018	2,030,930			2,366,529
Everton				12,837	12,685			25,522
Ewing				18,498	26,019			44,517
Excelsior Estates				10,485				10,485
Excelsior Springs				432,436	2,655,745	125,556		3,213,737
Exeter				28,186	16,182			44,368
Fairfax				25,714	38,331			64,045
Fair Grove				44,133	200,544			244,677
Fair Play				16,664	30,768			47,432
Fairview				15,747	13,874			29,621
Farber				16,385	10,871			27,256
Farley				9,010				9,010
Farmington				555,106	4,198,961			4,754,067
Fayette				111,348	198,295			309,643
Fenton	16,802			173,819	3,134,452			3,325,073
Ferguson	86,345			893,257	1,397,601			2,377,203
Ferrelview				23,641	18,575			42,216
Festus				385,114	4,336,500			4,721,614
Fidelity				10,046				10,046
Fillmore				8,412				8,412
Fisk				14,472	45,081			59,553
Fleming				4,864				4,864
Flemington				4,943				4,943
Flint Hill				15,109	88,539			103,648
Flordell Hills	3,588			37,116	50,856	5,087		96,647
Florissant	196,077			2,013,157	4,335,982			6,545,216
Foley				7,096	9,186			16,282

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Fordland	\$			27,269	34,601			61,870
Forest City				13,475	11,208			24,683
Foristell				13,196	228,369	33,327		274,892
Forsyth				67,215	492,220			559,435
Fortescue				2,033				2,033
Foster				5,183				5,183
Fountain N' Lakes				5,143				5,143
Four Seasons				59,521	283,734			343,255
Frankford				13,993	10,106			24,099
Franklin				4,465	8,721			13,186
Fredericktown				156,597	701,214			857,811
Freeburg				16,864	149,458			166,322
Freeman				20,771	37,157			57,928
Freistatt				7,335				7,335
Fremont Hills				23,800	25,029	1,456		50,285
Frohna				7,654				7,654
Frontenac	13,422			138,856	1,005,601			1,157,879
Fulton				483,505	2,572,694			3,056,199
Gainesville				25,196	151,291			176,487
Galena				17,980	18,621			36,601
Gallatin				71,322	122,369	6,218		199,909
Galt				10,963				10,963
Garden City				59,800	147,149			206,949
Gasconade				10,644	5,457			16,101
Gentry				4,027				4,027
Gerald				46,684	165,897			212,581
Gerster				1,395	775			2,170
Gibbs				3,987				3,987
Gideon				44,372	36,746			81,118
Gilliam				9,129	4,403			13,532

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Gilman City	\$			15,149	14,514			29,663
Gladstone				1,051,090	7,015,433	8,880		8,075,403
Glasgow				50,352	159,738			210,090
Glenaire				22,046				22,046
Glenallen				5,781				5,781
Glendale	22,224			229,912	440,287	31,511		723,934
Glen Echo Park	640			6,618				7,258
Glenwood				8,093				8,093
Golden City				35,242	66,360			101,602
Goodman				47,162	57,306			104,468
Gordonville				16,943				16,943
Gower				55,774	93,606	13,228		162,608
Graham				7,615				7,615
Grain Valley				205,713	879,993			1,085,706
Granby				84,558	233,126			317,684
Grand Falls Plaza				4,146				4,146
Grandin				9,409	6,132			15,541
Grand Pass				2,113				2,113
Grandview				991,927	7,312,600			8,304,527
Granger				1,754				1,754
Grant City				36,917	120,734			157,651
Grantwood	3,403			35,202	48,234	4,825		91,664
Gravois Mills				8,292	37,900			46,192
Green Castle				12,279				12,279
Green City				27,428	74,237			101,665
Greendale	2,782			28,784				31,566
Greenfield				54,139	119,645			173,784
Green Park	10,274			106,285	396,724			513,283
Green Ridge				17,741	30,772			48,513
Greentop				17,023	19,766			36,789

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
<u>(continued from previous page)</u>								
Greenville	\$			17,980	66,981			84,961
Greenwood				157,554	467,884			625,438
Guilford				3,468				3,468
Gunn City				3,389				3,389
Hale				18,857	44,311			63,168
Half Way				7,017				7,017
Hallsville				38,990	58,152			97,142
Haltown				7,535				7,535
Hamilton				72,279	172,709			244,988
Hanley Hills	8,185			84,677				92,862
Hannibal				707,916	5,096,661			5,804,577
Hardin				24,478	18,114			42,592
Harris				4,186				4,186
Harrisburg				7,335	15,581			22,916
Harrisonville				356,649	2,634,786			2,991,435
Hartsburg				4,306	1,287			5,593
Hartville				24,199	103,654			127,853
Harwood				3,588				3,588
Hawk Point				18,299	35,946			54,245
Hayti				127,853	600,209			728,062
Hayti Heights				30,737	17,369			48,106
Haywood City				9,528				9,528
Hazelwood	100,989			1,044,751	2,738,258	566,403		4,450,401
Henrietta				18,219	28,419			46,638
Herculaneum				111,826	461,599			573,425
Hermann				106,604	693,418			800,022
Hermitage				19,774	161,155	6,391		187,320
Higbee				24,837	27,678			52,515
Higginsville				186,657	961,664			1,148,321
High Hill				9,209	7,886			17,095

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Highlandville	\$			34,764	27,125			61,889
Hillsboro				66,777	335,866			402,643
Hillsdale		5,692		58,883	80,682			145,257
Hoberg				2,392				2,392
Holcomb				27,747	36,713			64,460
Holden				100,066	342,053	19,585		461,704
Holland				9,807				9,807
Holliday				5,143				5,143
Hollister				154,165	1,698,335			1,852,500
Holt				16,146	92,308			108,454
Holts Summit				117,009	694,569	63,425		875,003
Homestead				7,216				7,216
Homestown				7,216	2,150			9,366
Hopkins				23,083				23,083
Hornersville				27,349	26,659			54,008
Houston				79,415	698,958			778,373
Houston Lake				11,322				11,322
Houstonia				10,963				10,963
Howardville				13,634	3,377	254		17,265
Hughesville				6,937				6,937
Humansville				37,714	76,507			114,221
Hume				13,435				13,435
Humphreys				6,538				6,538
Hunnewell				9,050	5,204			14,254
Hunleigh	1,245			12,877				14,122
Huntsville				61,913	83,760			145,673
Hurdland				9,528				9,528
Hurley				6,259	4,348			10,607
Iatan				2,153				2,153
Iberia				25,015	178,207			203,222

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Illmo	\$				74			74
Independence				4,516,437	29,672,843			34,189,280
Indian Point				23,442	213,084			236,526
Innsbrook				18,701	32,195			50,896
Ionia				4,306				4,306
Irondale				17,422				17,422
Iron Mtn. Lake				27,628	471			28,099
Ironton				58,644	386,711			445,355
Jackson				476,289	2,553,669			3,029,958
Jacksonville				6,498				6,498
Jameson				4,784				4,784
Jamesport				20,133	59,369			79,502
Jamestown				15,229				15,229
Jasper				40,305	115,607			155,912
Jefferson City				1,580,163	12,272,010			13,852,173
Jennings	59,612			616,700	1,038,911			1,715,223
Jerico Springs				10,325				10,325
Jonesburg				27,707	76,880			104,587
Joplin				1,814,102	18,150,235			19,964,337
Josephville				10,764	1,795			12,559
Junction City				12,717				12,717
Kahoka				89,342	187,669			277,011
Kansas City				17,603,013	117,855,449	22,737,129	19,216,728	177,412,319
Kearney				218,151	1,490,240			1,708,391
Kelso				21,010	40,339			61,349
Kennett				448,901	1,225,305			1,674,206
Keytesville				21,249				21,249
Kidder				10,804	34,292			45,096
Kimberling City				89,820	602,873	37,446		730,139
Kimmswick				3,747	65,069			68,816

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
King City	\$			40,345	95,737			136,082
Kingdom City				4,824	356,300			361,124
Kingston				11,442				11,442
Kingsville				10,246				10,246
Kinloch	1,730			17,900	24,527			44,157
Kirbyville				1,462				1,462
Kirksville				677,258	4,347,768			5,025,026
Kirkwood	105,297			1,089,322	4,323,345	149,300		5,667,264
Knob Noster				98,152	314,040	27,727		439,919
Knox City				8,890				8,890
Koshkonong				8,173	12,795			20,968
La Belle				26,671	35,740			62,411
Laclede				16,545				16,545
Laddonia				24,717	23,686			48,403
Ladue	33,315			344,649	767,442			1,145,406
La Grange				39,867	42,122		1,596,250	1,678,239
Lake Annette				6,498				6,498
Lake Lafayette				13,794				13,794
Lake Lotawana				74,631				74,631
Lake Mykee				12,997				12,997
Lake Ozark				59,362	970,647			1,030,009
Lake St. Louis				405,406	802,127			1,207,533
Lakeshire	5,299			54,817	295			60,411
Lakeside				1,475				1,475
Lake Tapawingo				33,608				33,608
Lake Waukomis				36,558				36,558
Lake Winnebago				35,960				35,960
Lamar				176,411	1,011,956			1,188,367
Lamar Hgts.				8,611				8,611
La Monte				42,418	81,705			124,123

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Lanagan	\$			16,385	18,656			35,041
Lancaster				29,382	80,087			109,469
La Plata				59,242	76,685			135,927
Laredo				9,967				9,967
La Russell				5,502				5,502
Lathrop				83,401	164,789			248,190
LaTour				2,591				2,591
Laurie				26,432	683,724			710,156
Lawson				93,129	268,947			362,076
Leadington				8,213	366,843	15,746		390,802
Leadwood				46,246	32,328			78,574
Leasburg				12,877				12,877
Leawood				36,040				36,040
Lebanon				484,582	5,208,428			5,693,010
Lee's Summit				2,818,587	24,337,248			27,155,835
Leeton				24,678	41,404			66,082
Leonard				2,631				2,631
Leslie				3,468				3,468
Levavy				4,306	5,425			9,731
Lewis & Clark				6,179				6,179
Lewistown				23,721				23,721
Lexington				177,527	746,603			924,130
Liberal				31,056	30,489			61,545
Liberty				1,045,787	6,485,632			7,531,419
Licking				58,644	293,933			352,577
Lilbourn				51,946	53,365	1,020		106,331
Lincoln				40,903	112,207	11,468		164,578
Linn				53,979	208,653			262,632
Linn Creek				11,163	157,286	22,230		190,679
Linneus				14,711				14,711

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Livonia	\$			4,545				4,545
Lock Springs				2,751				2,751
Lockwood				39,428	73,276	5,425		118,129
Lohman				6,698				6,698
Loma Linda				20,212	26,162			46,374
Lone Jack				21,050	52,976			74,026
Longtown				3,030				3,030
Louisburg				5,860				5,860
Louisiana				154,006	633,330	34,812		822,148
Lowry City				29,023	33,565	2,728		65,316
Lucerne				3,668				3,668
Ludlow				8,133				8,133
Lupus				1,156				1,156
Luray				4,066				4,066
Lutesville					32			32
MacKenzie	528			5,462				5,990
Macks Creek				10,644	12,731			23,375
Macon				220,783	803,403			1,024,186
Madison				23,362	25,898			49,260
Maitland				13,634				13,634
Malden				190,643	656,488			847,131
Malta Bend				9,927	4,939			14,866
Manchester	73,840			763,889	2,049,200			2,886,929
Mansfield				53,780	166,234			220,014
Maplewood	66,686			367,891	1,069,036	48,216		1,551,829
Marble Hill				59,880	342,241			402,121
Marceline				101,979	278,910			380,889
Marionville				84,239	262,200			346,439
Marlborough	10,049			89,102				99,151
Marquand				10,007	8,564			18,571

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Marshall	\$			495,665	1,854,406			2,350,071
Marshfield				228,038	1,230,388			1,458,426
Marston				24,319	84,318	8,338		116,975
Marthasville				33,369	64,370	3,966		101,705
Martinsburg				12,997	39,745			52,742
Maryland Hgts.	99,255			1,026,811	3,364,602		13,545,705	18,036,373
Maryville				421,831	2,540,169			2,962,000
Matthews				24,119	156,162			180,281
Maysville				48,319	96,400			144,719
Mayview				11,721				11,721
McBaine				678				678
McCord Bend				11,641				11,641
McFall				5,382				5,382
McKittrick				2,870				2,870
Meadville				18,219				18,219
Memphis				82,166	247,939			330,105
Mendon				8,292				8,292
Mercer				13,634				13,634
Merriam Woods				45,528	19,008			64,536
Merwin				3,309				3,309
Meta				9,927	23,236			33,163
Metz				2,671				2,671
Mexico				451,293	1,983,967			2,435,260
Miami				6,379				6,379
Middletown				7,933	14,070			22,003
Milan				78,059	194,407			272,466
Milford				2,073				2,073
Millard				2,990				2,990
Miller				30,060	54,777			84,837
Mill Spring				8,731				8,731

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Milo	\$			3,349				3,349
Mindenmines				16,305				16,305
Miner				42,099	861,704	6,304		910,107
Mineral Point				14,472				14,472
Miramiquoa Park				5,063				5,063
Missouri City				11,761				11,761
Moberly				547,811	4,725,827			5,273,638
Mokane				7,495	16,127			23,622
Moline Acres	10,345			106,125				116,470
Monett				294,855	2,323,336			2,618,191
Monroe City				103,175	440,713			543,888
Montgomery City				97,355	438,989			536,344
Monticello				5,023				5,023
Montrose				16,624	40,302			56,926
Mooresville				3,548				3,548
Morehouse				40,465	29,221			69,686
Morley				31,574	13,024			44,598
Morrison				4,904	5,972			10,876
Morrisville				13,714				13,714
Mosby				9,648	104,247			113,895
Moscow Mills				69,448	389,690			459,138
Mound City				47,561	116,693			164,254
Mountain Grove				182,351	1,237,887			1,420,238
Mountain View				96,876	581,558			678,434
Moundville				4,106				4,106
Mount Leonard				4,904				4,904
Mount Moriah				5,701				5,701
Mount Vernon				160,145	666,553			826,698
Napoleon				8,292				8,292
Naylor				24,319	42,821	1,086		68,226

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Neck City	\$			4,744				4,744
Neelyville				19,415	9,788			29,203
Nelson				8,452				8,452
Neosho				418,801	3,773,124			4,191,925
Nevada				343,134	2,921,272			3,264,406
Newark				3,987				3,987
New Bloomfield				23,880	25,365			49,245
Newburg				19,295	28,437			47,732
New Cambria				8,850	10,179			19,029
New Florence				30,458	189,020			219,478
New Franklin				45,647	71,177			116,824
New Hampton				13,913				13,913
New Haven				74,431	273,711			348,142
New London				39,907	117,400			157,307
New Madrid				132,916	294,066	30,463		457,445
New Melle				4,943	20,970	1,718		27,631
Newtonia				9,209				9,209
Newtown				8,332				8,332
Niangua				17,741	22,724			40,465
Nixa				483,346	2,516,049			2,999,395
Noel				59,003	242,422			301,425
Norborne				32,093	37,974			70,067
Normandy	38,247			205,434	85,042			328,723
North Kansas City				187,932	4,110,137		10,971,201	15,269,270
North Lilbourn				3,787				3,787
North Wardell				6,777				6,777
Northmoor				15,907	156,111			172,018
Northwoods	17,892			185,102	292,811			495,805
Norwood				22,006	45,555			67,561
Norwood Court	4,089			42,299				46,388

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DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Novelty	\$			4,744				4,744
Novinger				21,289				21,289
Oak Grove				220,663	1,504,168			1,724,831
Oak Grove Village				15,229				15,229
Oakland	5,935			61,395	84,123			151,453
Oak Ridge				8,053				8,053
Oaks				5,422				5,422
Oakview				15,389	21,286	24,918		61,593
Oakwood				7,854				7,854
Oakwood Park				7,296				7,296
Odessa				192,078	1,245,695			1,437,773
O'Fallon				1,840,613	12,950,475			14,791,088
Old Appleton				3,269				3,269
Old Monroe				9,967	49,787			59,754
Olean				6,259				6,259
Olivette	28,826			296,530	1,051,229	103,194		1,479,779
Olympian Village				26,671				26,671
Oran				50,392	78,089			128,481
Oregon				37,275				37,275
Oronogo				38,910	30,691			69,601
Orrick				35,442	60,036			95,478
Osage Beach				145,992	7,471,970			7,617,962
Osborn				18,139				18,139
Osceola				33,289	96,777			130,066
Osgood				2,033				2,033
Otterville				18,977	27,143			46,120
Overland	66,404			671,278				737,682
Owensville				99,667	957,861			1,057,528
Ozark				385,313	2,004,952			2,390,265
Pacific	21,126			218,550	694,953			934,629

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Pagedale	\$ 13,935			144,159	216,104			374,198
Palmyra				138,218	532,778			670,996
Paris				60,956	221,655			282,611
Park Hills				313,393	1,150,673			1,464,066
Parkdale				8,173				8,173
Parkville				161,820	936,069			1,097,889
Parkway				11,163	12,147			23,310
Parma				33,966	25,209	1,274		60,449
Parnell				7,854				7,854
Pasadena Hills	4,420			45,727	62,655	6,267		119,069
Pasadena Park	1,884			19,495	26,712			48,091
Pascola				5,502				5,502
Passaic				1,595				1,595
Pattonsburg				10,405	30,493	3,367		44,265
Paynesville				3,628				3,628
Peculiar				103,813	539,076	58,037		700,926
Penermon				2,990				2,990
Perry				26,551	115,926			142,477
Perryville				305,659	2,477,287			2,782,946
Pevely				150,218	612,417			762,635
Phillipsburg				8,013				8,013
Pickering				6,139				6,139
Piedmont				79,415	719,923			799,338
Pierce City				55,216	109,914			165,130
Pilot Grove				28,824	53,706	7,727		90,257
Pilot Knob				27,787	116,399			144,186
Pine Lawn	30,191			167,600	277,220			475,011
Pineville				30,618	137,773	751,299		919,690
Plato					6,666			6,666
Platte City				154,125	1,082,583			1,236,708

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Platte Woods	\$			18,897	113,672			132,569
Plattsburg				93,847	376,152			469,999
Pleasant Hill				222,537	1,114,311			1,336,848
Pleasant Hope				21,847	64,088	2,835		88,770
Pleasant Valley				132,398	507,233			639,631
Pocahontas				5,063				5,063
Pollock				5,222				5,222
Polo				23,202	81,415			104,617
Poplar Bluff				663,823	6,205,472			6,869,295
Portage Des Sioux				13,993	14,628			28,621
Portageville				131,361	418,667			550,028
Potosi				106,125	561,964			668,089
Powersville				3,428				3,428
Prairie Home				8,771				8,771
Prathersville				4,425				4,425
Preston				4,505	8,746			13,251
Princeton				41,741	100,280			142,021
Purcell				14,232				14,232
Purdin				8,890				8,890
Purdy				43,973	44,058			88,031
Puxico				45,647	104,037			149,684
Queen City				25,435	42,382			67,817
Quitman				1,834				1,834
Qulin				18,618	34,410			53,028
Randolph				1,874	69,584			71,458
Ravenwood				17,860				17,860
Raymondville				17,621				17,621
Raymore				444,356	3,427,859			3,872,215
Raytown				1,211,474	3,519,862			4,731,336
Rayville				8,133				8,133

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Rea	\$			2,232				2,232
Redings Mill				6,339	4,326			10,665
Reeds				4,106				4,106
Reeds Spring				18,538	105,178			123,716
Renick				8,810				8,810
Rensselaer				5,781				5,781
Republic				336,397	1,908,735			2,245,132
Revere				4,824				4,824
Rhineland				7,017				7,017
Richards				3,787				3,787
Rich Hill				58,245	75,849			134,094
Richland				71,960	263,654			335,614
Richmond				243,826	1,363,589			1,607,415
Richmond Hgts.	76,056			382,802	4,008,110			4,466,968
Ridgely				2,551				2,551
Ridgeway				21,129	30,687			51,816
Risco				15,628	15,206			30,834
Ritchey				3,030				3,030
River Bend				399	17,485			17,884
Riverside				118,763	947,763	154,533	5,351,069	6,572,128
Riverview	12,124			125,421	171,852	17,190		326,587
Rives				3,508				3,508
Rocheport				8,292	25,127			33,419
Rockaway Beach				23,003	72,242			95,245
Rock Hill	22,735			189,966	946,018			1,158,719
Rock Port				55,614	254,663	26,883		337,160
Rockville				6,458	8,152			14,610
Rogersville				60,119	294,224			354,343
Rolla				652,501	8,122,488			8,774,989
Roscoe				4,465				4,465

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Rosebud	\$			14,511	45,619			60,130
Rosendale				7,176				7,176
Rothville				3,708				3,708
Rush Hill				5,183				5,183
Rushville				11,163				11,163
Russellville				30,219	46,894			77,113
Rutledge				4,106	10,747			14,853
St. Ann	53,068			542,468	2,477,346			3,072,882
St. Charles				2,404,809	14,751,794		14,295,661	31,452,264
St. Clair				175,015	797,560			972,575
St. Elizabeth				11,840	22,637			34,477
St. George	4,963			51,348				56,311
St. James				147,667	638,033			785,700
St. John	26,821			273,925	458,396			759,142
St. Joseph				2,949,749	20,787,745		1,503,386	25,240,880
St. Louis	48,982	742,974		14,479,757	129,736,670	24,241,770	5,362,647	174,612,800
St. Martins				40,784	31,730			72,514
St. Mary				15,030	32,894			47,924
St. Paul				65,142				65,142
St. Peters				2,048,399	17,811,295			19,859,694
St. Robert				110,032	2,781,843			2,891,875
St. Thomas				11,442	11,485			22,927
Ste. Genevieve				178,444	1,070,613	56,460		1,305,517
Saginaw				11,003	17,222			28,225
Salem				193,514	1,299,008			1,492,522
Salisbury				68,810	153,731			222,541
Sarcoxie				53,980	165,173			219,153
Savannah				189,846	549,287			739,133
Schell City				11,402				11,402
Scotsdale				8,412	3,108			11,520

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Scott City	\$			183,029	565,769			748,798
Sedalia				810,852	8,708,493			9,519,345
Sedgewickville				7,854				7,854
Seligman				34,963	94,547			129,510
Senath				65,780	53,413			119,193
Seneca				85,116	302,543			387,659
Seymour				73,116	162,664			235,780
Shelbina				77,461	246,172			323,633
Shelbyville				27,189	28,172			55,361
Sheldon				21,090	21,181			42,271
Sheridan				7,375				7,375
Shoal Creek Drive				13,794				13,794
Shoal Creek Estates				2,033				2,033
Shrewsbury	97,111			264,875	1,040,255			1,402,241
Sibley				13,834				13,834
Sikeston				677,418	5,479,515			6,156,933
Silex				8,213	30,390	3,308		41,911
Silver Creek				24,239	22,177			46,416
Skidmore				13,634				13,634
Slater				83,043	201,981			285,024
Smithton				20,332	13,777			34,109
Smithville				219,826	1,025,460	68,084		1,313,370
South Gifford				2,870				2,870
South Gorin				5,701				5,701
South Greenfield				5,422				5,422
South Lineville				1,475				1,475
South West City				34,086	150,424	69,657		254,167
Sparta				45,608	75,411			121,019
Spickard				12,558	5,634			18,192
Springfield				6,043,019	45,667,051	3,028,519		54,738,589

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Stanberry	\$			49,554	47,539			97,093
Stark City				6,219				6,219
Steele				90,219	186,046			276,265
Steelville				56,970	315,739			372,709
Stella				7,096	2,645			9,741
Stewartsville				30,259	55,216			85,475
Stockton				78,139	381,843	16,952		476,934
Stotesbury				1,714				1,714
Stotts City				9,967				9,967
Stoutland				7,056	8,689			15,745
Stoutsville				1,754				1,754
Stover				38,591	124,833			163,424
Strafford				73,554	333,146			406,700
Strasburg				5,422				5,422
Sturgeon				37,634	60,918			98,552
Sugar Creek				153,049	249,604	23,072		425,725
Sullivan				253,194	2,000,571			2,253,765
Summersville				21,688	70,815			92,503
Sumner				5,661				5,661
Sunrise Beach				14,671	210,647	19,753		245,071
Sunset Hills	31,858			329,579	1,162,937			1,524,374
Sweet Springs				64,903	191,748			256,651
Sycamore Hills	2,782			28,784				31,566
Syracuse				6,857				6,857
Table Rock				9,129	11,182			20,311
Tallapoosa				8,133				8,133
Taneyville				14,312	10,396			24,708
Taos				34,684	21,643			56,327
Tarkio				77,142	179,806			256,948
Thayer				87,747	339,741			427,488

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Theodosia	\$			9,568	46,319			55,887
Tightwad				2,512				2,512
Tina				7,694				7,694
Tindall				2,591				2,591
Tipton				130,006	182,692			312,698
Town and Country	41,982			434,310	2,279,954			2,756,246
Tracy				8,492	15,388			23,880
Trenton				247,812	1,043,487			1,291,299
Trimble				17,980	11,996			29,976
Triplett				2,551				2,551
Troy				268,583	2,726,068			2,994,651
Truesdale				15,827	39,825			55,652
Truxton				3,827				3,827
Turney				6,179				6,179
Tuscumbia				8,691	11,614			20,305
Twin Bridges				1,674				1,674
Twin Oaks	1,395			14,432	238,211			254,038
Umber View Heights				2,073				2,073
Union				309,247	2,287,555			2,596,802
Union Star				17,262				17,262
Unionville				81,368	169,028			250,396
Unity Village				5,581				5,581
University City	145,382			1,492,137	3,388,009	204,509		5,230,037
Uplands Park	1,773			18,339	25,128	2,513		47,753
Urbana				16,226	54,149			70,375
Urich				19,894	78,026			97,920
Utica				10,923				10,923
Valley Park	25,118			259,852	691,248			976,218
Van Buren				33,687	189,468			223,155
Vandalia				154,006	428,705			582,711

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003**

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
<u>(continued from previous page)</u>								
Vandiver	\$			3,309	106,737			110,046
Vanduser				8,651				8,651
Velda City				43,455	88,275			131,730
Velda Park								0
Velda Village Hills	10,427			64,425	59,542			134,394
Verona				28,465	24,523			52,988
Versailles				102,258	842,777			945,035
Viburnum				32,890	58,765			91,655
Vienna				25,036	133,828	36,268		195,132
Village of Aullville				3,428				3,428
Village of Pinhook				1,914				1,914
Village of Plato				2,871				2,871
Vinita Park	7,414			76,704	243,963	2,276		330,357
Vinita Terrace	1,125			11,641	15,951			28,717
Vista				2,193				2,193
Waco				3,428				3,428
Walker				10,963				10,963
Walnut Grove				25,116	37,987			63,103
Wardell				11,083	12,723			23,806
Wardsville				38,910	26,466			65,376
Warrensburg				651,424	3,285,703	202,462		4,139,589
Warrenton				210,537	2,056,725			2,267,262
Warsaw				82,524	1,014,862			1,097,386
Warson Woods	7,642			79,056	201,510			288,208
Washburn				17,860	44,163			62,023
Washington				527,957	4,227,529	196,433		4,951,919
Watson				4,824				4,824
Waverly				32,133	63,879			96,012
Wayland				16,943	23,194			40,137
Waynesville				139,813	684,706			824,519

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Weatherby	\$			4,904				4,904
Weatherby Lake				74,671				74,671
Weaubleau				20,651	35,692			56,343
Webb City				391,174	2,434,244			2,825,418
Webster Groves	89,520			926,107	2,210,592			3,226,219
Weldon Spring				210,098	209,613			419,711
Weldon Spring Hgts.				3,149				3,149
Wellington				31,256				31,256
Wellston	9,480			98,072	134,379			241,931
Wellsville				56,730	104,652			161,382
Wentworth				5,621				5,621
Wentzville				274,922	4,541,045	714,552		5,530,519
Westboro				6,498				6,498
West Alton				22,844				22,844
West Line				3,787				3,787
Weston				65,023	223,565	19,261		307,849
Westphalia				12,757	39,478	3,914		56,149
West Plains				433,193	4,251,370			4,684,563
West Sullivan				3,828	3,951			7,779
Westwood	1,094			11,322				12,416
Wheatland				15,468	24,181			39,649
Wheaton				28,744	49,599			78,343
Wheeling				10,684				10,684
Whiteside				2,671				2,671
Whitewater				4,505				4,505
Wilbur Park	1,830			18,937	25,947			46,714
Wildwood	126,724			1,310,982	1,796,303			3,234,009
Willard				127,295	520,960	14,294		662,549
Williamsville				15,109	29,152			44,261
Willow Springs				85,594	393,247			478,841

(continued on next page)

DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2003

City	Cigarette Tax (a,g)	County Private Car Tax (b,g)	Financial Inst. Tax (d,g)	Fuel Tax and Fee (e,g)	Local Sales Tax (f,g,j)	Local Option Use Tax (g,h,j)	Riverboat Gaming Taxes & Fees (g,i,j)	Total (Memorandum Only)
(continued from previous page)								
Wilson City	\$ 6,362			6,578				6,578
Winchester				65,820				72,182
Windsor				123,069	293,761			416,830
Winfield				28,824	98,699			127,523
Winona				51,428	170,610			222,038
Winston				9,847				9,847
Woods Heights				29,581	26,993	630		57,204
Woodson Terrace	16,143			167,002	509,907	22,888		715,940
Wooldridge				1,874				1,874
Worth				3,747				3,747
Worthington				3,548				3,548
Wright City				61,076	294,610			355,686
Wyaconda				12,359	6,654			19,013
Wyatt				14,511	11,482			25,993
Zalma				3,707				3,707
TOTALS	\$ 2,922,332	48,982	742,974	146,530,459	892,254,465	54,964,627	77,088,898	1,174,552,737

- (a) See page 93 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on the schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 10.
- (b) See page 70 for a description of county private car tax.
- (c) See page 71 for a description of county stock insurance.
- (d) See page 71 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (e) See pages 95, 149, and 152 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/developer and motor fuel fee.
- (f) See page 100 for a description of local sales tax.
- (g) The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 93 through 95 and 100 because of a one to twelve month lag of distributions, investment interest, a one to two percent collection fee, and vehicle/developer and motor fuel fees that are not included in the tax collections schedules. These collections are shown on pages 149, 150, and 152 through 154.
- (h) See page 100 for a description of local option use tax.
- (i) See page 103 and 155 for a description of riverboat gaming gross receipt tax and admission fees.
- (j) St. Louis County is responsible for distributing the amounts to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 107.

Missouri Department of Revenue

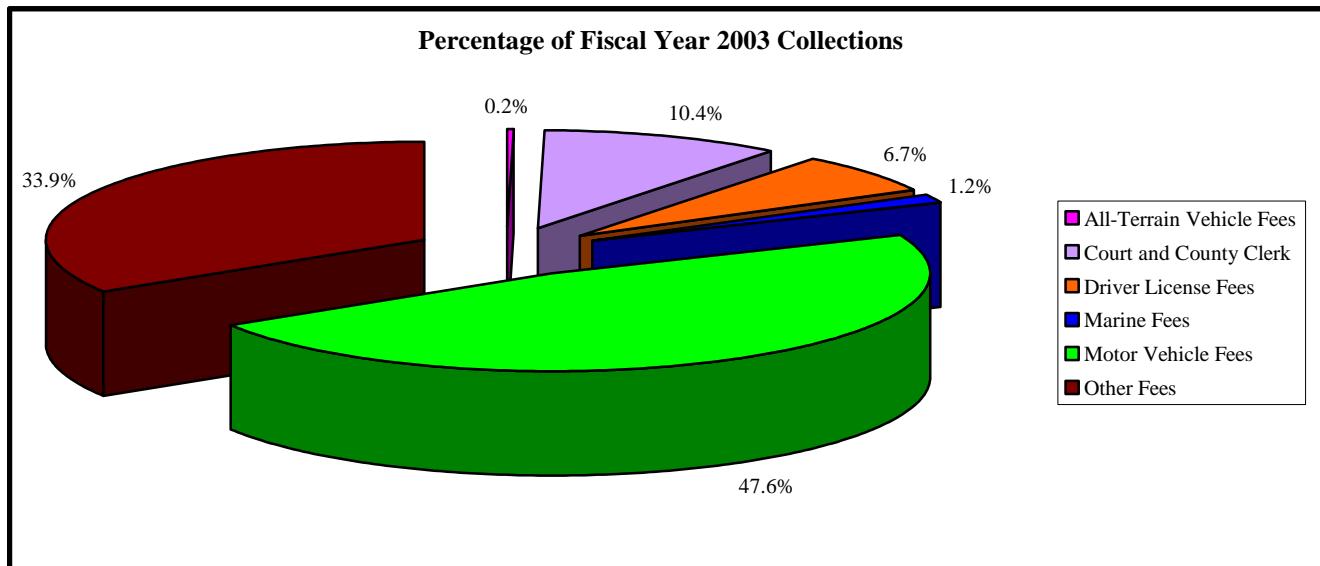
Fees Administered



The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 2003 by the Missouri Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; Court and County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.

SUMMARY OF FEES ADMINISTERED

	FY 03 Amount Collected	FY 02 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$919,998	991,497	-7.2 %
Court and County Clerk and Recorder Fees	41,937,851	40,958,045	2.4
Driver License Fees	26,978,097	24,970,607	8.0
Marine Fees	4,769,331	4,870,176	-2.1
Motor Vehicle Fees (a)	192,126,334	188,830,718	1.7
Other Fees (a)	136,859,928	125,521,993	9.0
Total Collections	\$403,591,539	386,143,036	4.5 %



(a) Fiscal Year 2002 collection amounts were restated to exclude Highway Reciprocity Commission collection amounts.

ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Grade Crossing Safety Fee

This is a fee imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

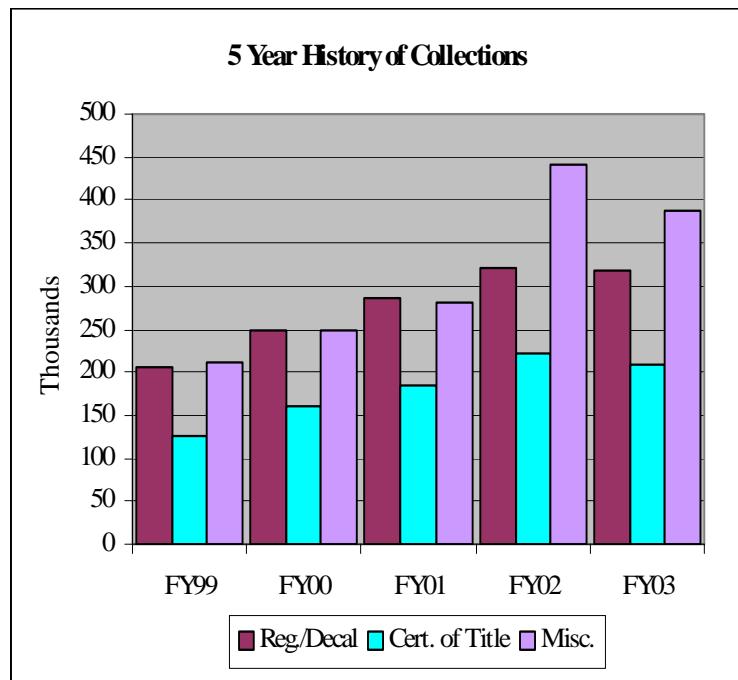
Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration shall be valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

		FY03 Amount Collected	Percent Increase/ Decrease From FY02
Fee Type	Rate		
Cert. of Title	Variable	\$207,487	-7.0 %
Grade Cross	\$0.25	6,863	0.5
Reg./Decal	10.00	318,038	-0.5
Misc.	Variable	387,610	-12.3
Total Collections		\$919,998	-7.2 %



COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

This is a fee charged by circuit courts for handling criminal or civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.530, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victim's Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Special Revenue Fund Descriptions, pages 50 and 53, for the respective authorizations and assessment amounts.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

<u>Fee Type</u>	<u>Rate</u>	<u>FY03 Amount Collected</u>	<u>Percent Increase/ Decrease From FY02</u>
Assoc/Probate	Variable	\$6,362,688	-6.3 %
Circuit Clerk	Variable	6,128,340	4.4
Court Auto.	\$7.00	4,288,753	-1.2
Crime Victims	Variable	9,886,854	12.0
Domestic	3.00	233,049	0.5
Head Injury	2.00	457,855	100.0
Living Center	0.50	363,773	14.2
Merchant	5.00	8,797	-12.5
Missouri CASA	2.00	88,953	56.1
Motorcycle	2.75 to 20.00	230,313	10,592.3
Pros. Attny.	0.50	290,092	5.9
Recorders	Variable	11,423,587	-9.7
School Bldg.	Variable	1,612,468	11.8
Spinal Cord Injury	2.00	562,329	288.2
Total Collections		\$41,937,851	2.4 %

See next page for descriptions of additional fee types and a graph comparing 5 years of collection.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Head Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Head Injury Fund.

Independent Living Center Fee

This is a fee collected by the courts from persons convicted of or who plead guilty to a drug-related offense or an intoxication-related traffic offense. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Merchant License Fee

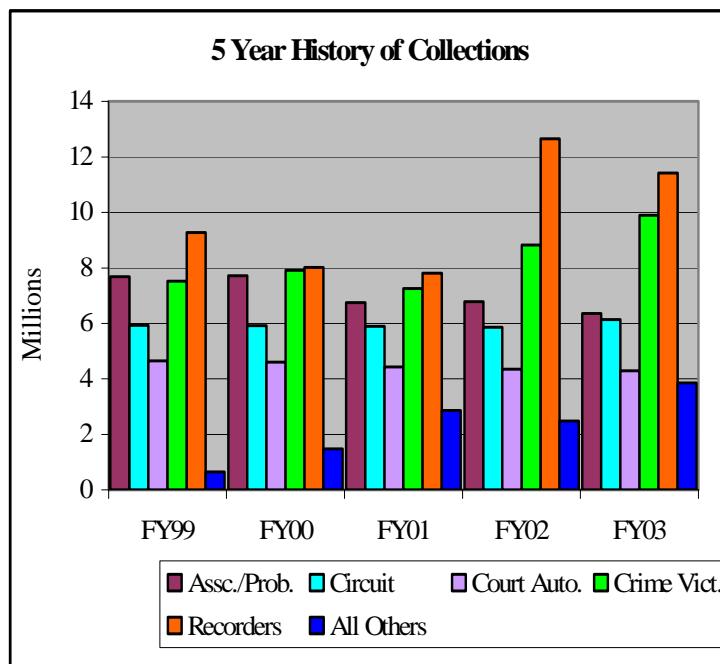
This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.



Prosecuting Attorney Fees

This is a \$1 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. Disposition of the 50 percent state portion of the fee is to the Missouri Office of Prosecution Services Fund. The courts pay the county treasurers the other 50 percent.

See next page for descriptions of additional fee types.

COURT AND COUNTY CLERK AND RECORDER FEES (continued)

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses.

The fee is authorized by Section 451.151, RSMo.

The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The State Land Survey Program Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.

The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any instrument. The county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

DRIVER LICENSE FEES

Commercial Driver License Road/Written Test Fee

This is a fee imposed on applicants for a commercial drivers license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Criminal Records Check Fee

This is a fee the Missouri Department of Revenue collects on behalf of the state highway patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

Driver License Issuance and Renewal Fees

This is a driver license fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fee Type	Rate*	FY03 Amount Collected	Percent Increase/ Decrease From FY02
CDL	\$25.00	\$908,335	282.7 %
Criminal Records Check	Variable		
Drivers License Operator	7.50/15.00	15,231,341	8.9
Chauffeur	15.00/30.00	2,891,461	3.9
Commercial	20.00/40.00	3,054,028	-0.4
Motorcycle	7.50/15.00	1,173	-14.4
ID Card	3.00/6.00	1,122,203	1.7
Instr. Permit	Variable	243,450	-6.8
Organ Donor	1.00	266,388	-4.0
Reinstatement	Variable	3,024,086	1.2
Misc.	Variable	235,632	-9.0
Total Collections		\$26,978,097	8.0 %

**Effective July 1, 2000, six-year drivers/non-drivers licenses are available for specific age groups. The Missouri Department of Revenue will phase in the six-year license over a period of several years. Six-year rates are double the three-year rates.*

Identification Card Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highway and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

See next page for descriptions of additional fee types and a graph comparing 5 years of collections.

DRIVER LICENSE FEES (continued)

Instruction Permit Fee

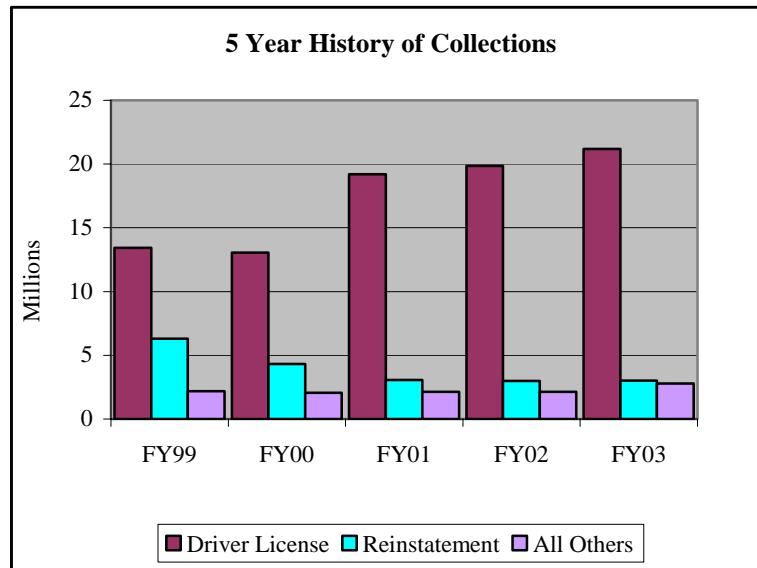
This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote an organ donor program. Applicants for a license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Section 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

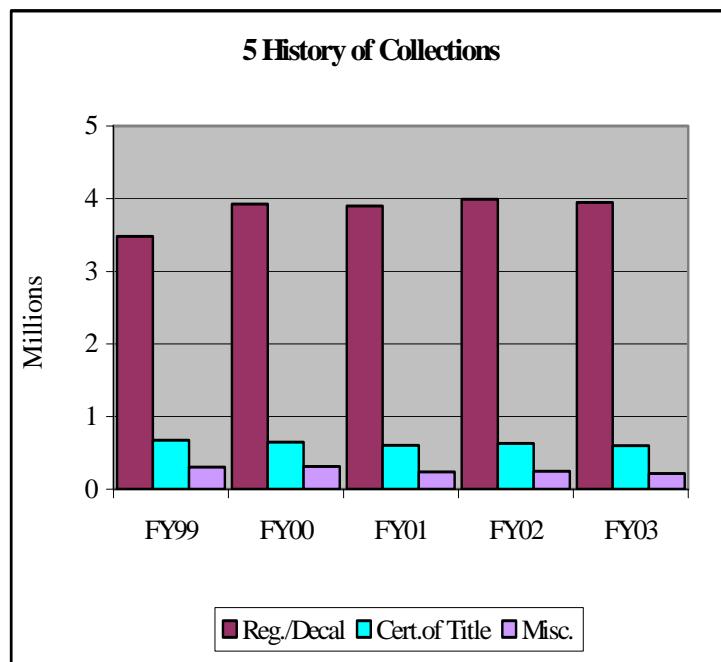
Registration/Decal Fee

This is a fee imposed every third year on an owner of a watercraft to obtain its registration. There is a one time fee per owner of an outboard motor to obtain an outboard motor decal. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Section 306.030 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund.

Fee Type	Rate	FY03 Amount Collected	Percent Increase/ Decrease From FY02
Cert. of Title	Variable	\$601,643	-4.1 %
Reg./Decal	Variable	3,947,150	-1.1
Misc.	Variable	220,538	-11.8
Total Collections		\$4,769,331	-2.1 %



MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Local Deposit (FLOYD) Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer, or obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Sections 301.020 and 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund established in Section 192.935, RSMo.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Fee Type	Rate	FY03 Amount Collected	Percent Increase/Decrease From FY02*
Alt. Fuel Decal	Variable	\$179,689	-9.3 %
Blindness Ed.	\$1.00	171,276	-21.6
Cert. of Title	8.50	17,701,157	-0.6
Children's Trust	25.00	153,296	37.3
Dup. Plate	8.50	632,431	-2.4
Grade Cross	0.25	1,185,909	-0.2
MV Trip Permit	Variable	4,085,179	-9.4
Registration	Variable	138,991,396	2.4
World War II	10.00	13,106	12.2
Misc.	Variable	29,012,895	2.3
Total Collections		\$192,126,334	1.7 %

*Fiscal Year 2002 fee collection amounts were restated to exclude Highway Reciprocity Commission collection amounts.

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

See next page for descriptions of additional fee types and a graph comparing 5 years of collections.

MOTOR VEHICLE FEES (continued)

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo.

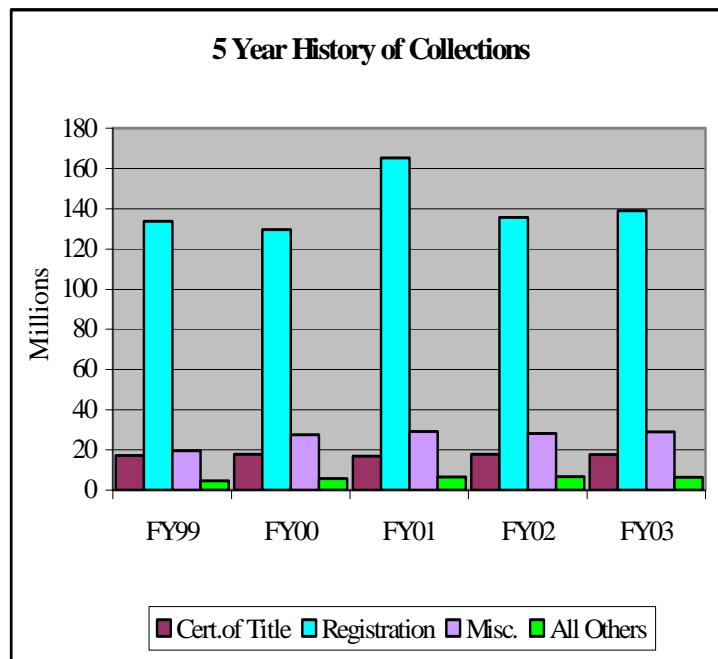
Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Grade Crossing Safety Fee

This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock, flanged wheel equipment, or private cars. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Motor Vehicle Trip Permit Fee

This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include nonresident, maintenance, driveaway, and intransit. The fee is authorized by Sections 301.170-301.177, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.



Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040-301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

Registration Transfer Fee

This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

See next page for descriptions of additional fee types

MOTOR VEHICLE FEES (continued)

World War II Memorial Contribution

This is a voluntary contribution to promote the World War II Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation is authorized by Section 301.3031, RSMo. Disposition of the contribution is to the World War II Memorial Trust Fund.

Miscellaneous Fees

These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, FLOYD Fund (25 percent). The FLOYD Fund distributes its portion to the cities and counties.

OTHER FEES

Boll Weevil Eradication Fee

This is an assessment on cotton growers by the Missouri Department of Agriculture. The fee is authorized by Section 263.537, RSMo.

Disposition of the fee is 99 percent to the Missouri Cotton Growers Organization and 1 percent to the Boll Weevil Suppression and Eradication Fund.

			FY03 Amount Collected	Percent Increase/ Decrease From FY02*
Fee Type	Rate			
Boll Weevil	Variable		\$4,443,295	12.0 %
Gaming	\$2.00		102,122,522	5.0
MV Comm.	Variable		995,846	0.7
Petroleum	Variable		2,164,079	-10.4
Publication	Variable		1,970,495	-0.1
Rural Electric	10.00		450	-4.3
Storage Tank	100.00		22,803,622	35.5
Tire	0.50		2,335,119	11.1
Tobacco	100.00		24,500	-10.3
Total Collections			\$136,859,928	9.0 %

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

*Fiscal Year 2002 fee collection amounts were restated to exclude Highway Reciprocity Commission collection amounts.

Publication/Record Search Fee

This is a fee and applicable sales tax charged for the issuance of state publications or providing access to or furnishing copies of a public record. The collection amount includes \$372,549 collected by the Division of Administration, \$20,627 collected by the Division of Taxation and Collection, and \$1,577,319 collected by the Division of Motor Vehicle and Drivers Licensing. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

See next page for additional fee types and a graph comparing 5 years of collections.

OTHER FEES (continued)

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

Storage Tank Fee

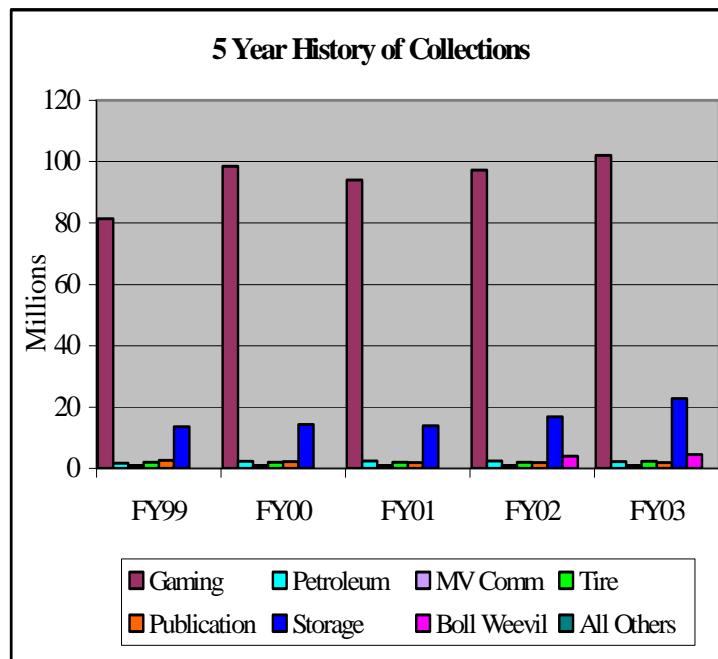
This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Money Fund.



Unaudited

**DEPARTMENT OF REVENUE
DRIVER LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1999 - 2003)**

	Fiscal Year				
	2003	2002	2001	2000	1999
Licenses Issued					
Operator	1,460,166	1,362,131	1,328,095	1,277,300	1,311,832
Chauffeur	133,004	130,077	112,152	115,628	123,585
Commercial	97,318	98,371	98,015	87,056	90,565
Motorcycle	101	106	99	88	59
Identification Cards	218,797	214,149	190,232	175,551	162,227
Instruction Permits	162,509	164,100	196,888	177,635	169,355
Organ Donor	265,237	277,288	376,293	468,628	373,458
Record Searches	967,062	926,717	1,033,363	1,096,144	1,456,825
Reinstatements	78,469	76,276	74,771	76,857	74,000
Miscellaneous					
License Applications	62,011	70,685	79,200	85,489	79,382
School Bus Permits	6,297	7,909	15,271	4,470	4,280
Certified Records	4,356	4,072	4,198	4,551	3,990
Address Changes	16,917	16,619	15,525	12,723	8,667
Other	318,265	320,845	253,270	142,663	130,817
Total Driver License Transactions	<hr/> <hr/> <hr/> <hr/> <hr/>				
Percent Increase/Decrease from Prior Year	<hr/> <hr/> <hr/> <hr/> <hr/>				
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Unaudited

**DEPARTMENT OF REVENUE
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1999 - 2003)**

	Fiscal Year				
	2003	2002	2001	2000	1999
Vehicle Registration					
Passenger	3,286,864	3,199,623	4,002,183	3,061,191	3,030,693
Trucks	1,410,280	1,370,637	1,650,894	1,301,773	1,276,624
Buses	12,397	12,260	13,022	12,812	11,512
Motorcycles	91,984	83,171	92,873	61,953	56,459
Trailers	334,629	317,677	334,023	350,833	324,797
Recreational Vehicles	22,664	33,322	27,699	21,972	21,776
Replacement Plates/Tabs	88,682	90,196	86,825	74,701	110,647
Miscellaneous	18,067	20,963	20,761	21,104	19,881
Titles					
Original	1,694,014	1,705,611	1,642,182	1,614,142	1,194,723
Lienholder	294,971	312,172	300,593	394,288	541,651
Duplicate	91,199	92,478	88,150	86,965	79,743
Salvage	65,261	61,572	60,776	29,686	52,272
Repossessed	37,042	35,691	34,523	54,973	28,274
Quick Title Fee	282,571	286,388	259,585	250,198	218,076
Miscellaneous	21,703	22,511	19,654	15,219	13,693
Temporary Permits	561,087	617,405	545,761	496,523	461,318
Miscellaneous					
License Transfers	384,997	400,815	361,177	390,908	392,899
Code L	10,956	4,449	5,802	169,206	526,900
Plate Reservations	178,038	173,451	225,020	168,652	166,847
Dealer Plates	80,435	79,737	78,867	76,480	73,889
Record Searches	13,996	51,479	365	115,109	146,939
Penalty Fees	622,543	633,884	736,836	752,477	730,434
Disabled Placards	379,918	358,718	323,917	307,293	280,380
Other	49,196	53,930	57,661	67,373	68,356
Total Motor Vehicle Transactions	<u>10,033,494</u>	<u>10,018,140</u>	<u>10,969,149</u>	<u>9,895,831</u>	<u>9,828,783</u>
Percent Increase/Decrease from Prior Year	<u>0.15%</u>	<u>-8.67%</u>	<u>10.85%</u>	<u>0.68%</u>	<u>4.22%</u>

Unaudited

**DEPARTMENT OF REVENUE
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1999 - 2003)**

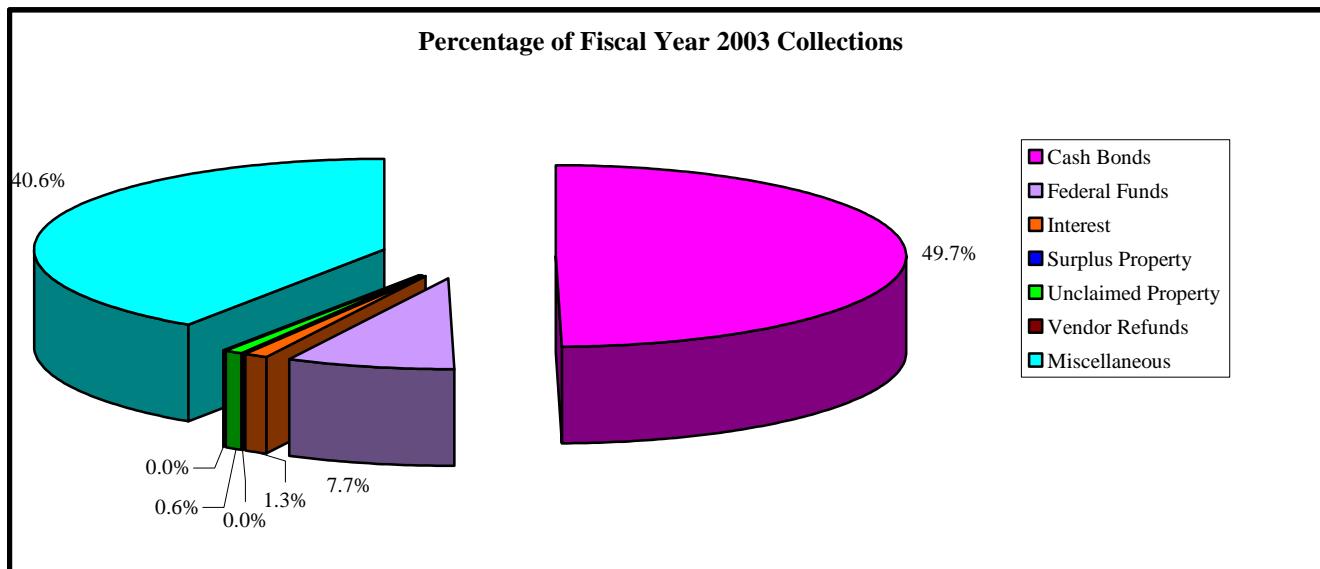
	Fiscal Year				
	2003	2002	2001	2000	1999
Marine Titles					
Watercraft Original Title	51,330	50,309	50,047	56,571	54,784
Watercraft Duplicate Title	2,715	2,867	2,671	2,629	2,338
Outboard Motor Original Title	32,549	32,035	30,774	35,400	46,371
Outboard Motor Duplicate Title	1,311	1,348	1,317	1,392	1,503
Other	4,336	4,581	4,240	1,275	1,304
Marine Registrations					
Watercraft/Motorboat Decals	117,407	110,776	112,429	119,405	113,504
Outboard Motor Decals	27,775	27,348	26,999	31,304	41,223
Documented Vessels	4,887	4,994	4,759	5,090	4,800
Miscellaneous					
Replacement Decals	996	801	746	1,279	1,718
Dealer Registrations	3,327	3,675	3,626	4,125	4,230
Watercraft Numbers	17,538	17,548	17,366	20,235	19,591
Title Penalties	5,569	5,348	4,968	5,471	5,839
Boat Identification Plates	708	756	686	750	814
Other	847	764	1,750	4,426	4,264
Total Marine Transactions	271,295	263,150	262,378	289,352	302,283
Percent Increase/Decrease from Prior Year	3.10%	0.29%	-9.32%	-4.28%	-7.94%

**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS (1999 - 2003)**

	Fiscal Year				
	2003	2002	2001	2000	1999
Titles	25,012	25,386	21,236	20,693	20,175
Registration/Decals	31,164	29,498	26,778	23,862	20,217
Miscellaneous	6,864	6,910	5,076	4,476	3,840
Total All-Terrain Vehicle Transactions	63,040	61,794	53,090	49,031	44,232
Percent Increase/Decrease from Prior Year	2.02%	16.39%	8.28%	10.85%	12.10%

SUMMARY OF OTHER RECEIPTS

	FY 03 Amount Collected	FY 02 Amount Collected	Percent Increase/ Decrease
Cash Bonds	\$5,740,905	4,252,343	35.0 %
Federal Funds	891,178	495,690	79.8
Interest	150,061	616,541	-75.7
Surplus Property	1,806	16,454	-89.0
Unclaimed Property	73,931	42,411	74.3
Vendor Refunds	4,961	4,941	0.4
<u>All Other Miscellaneous Receipts</u>	<u>4,695,922</u>	<u>170,625</u>	<u>2,652.2</u>
Total Other Receipts	\$11,558,764	5,599,005	106.4 %



This page includes all other Missouri Department of Revenue collections not shown in the Taxes or Fees Administered Sections.

Missouri Department of Revenue

Non-Appropriated Funds



This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited with the State Treasurer.

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value
	June 30, 2002			June 30, 2003 (a)		
DEPARTMENT OF AGRICULTURE:						
Mo. State Fair Grandstand/Event Escrow Account	\$ 1,082,449	2,575,976	2,609,408	1,049,017	Cash	1,049,017
Mo. State Fair Foundation	59,469	265,704	242,974	82,199	Cash	82,199
Mo. State Fair Agricultural Youth Fund	0	25,100		25,100	Cash	25,100
Mo. State Fair Sheep Producers Fund	0	23,823		23,823	Cash	23,823
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 452,683	858,480	904,867	406,296	Cash	406,296
Montgomery Ward Multistate Fund	1,093,914	1,310	1,095,224	0	-----	
Credit Source Settlement Fund	327,832	46,617	374,449	0	-----	
PCH Settlement Account	15,632,795	5,076,545	17,696,705	3,012,635	Cash	3,012,635
Echostar Hughes Merger Cost Share Account	0	142,277	142,277	0	-----	
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Fund	\$ 3,428,916	28,480,128	28,361,709	3,547,335	Cash	3,547,335
Inmate Canteen Fund	4,303,672	31,418,164	32,262,573	3,459,263	Cash	3,459,263
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 314,713,135	195,037,475	152,824,329	356,926,281	Cash, TI	1,846,840,394
Missouri Development Finance Board	39,189,630	13,095,376	2,017,591	50,267,415	Cash, TI, Rec, Eq, Pre Exp	97,095,291
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 256,472	7,862	2,565	261,769	Cash, CS	253,131
Student and Activities Fund	58,883	185,773	140,774	103,882	Cash	103,882
Missouri School for the Blind:						
Trust Fund	6,590,385	352,030	1,462,306	5,480,109	Cash, TN, FA, CS	6,849,118
Activities Fund	52,763	127,765	133,373	47,155	Cash	47,155
Student Fund	4,483	1,553	1,647	4,389	Cash	4,389
Handicapped Children's Trust Fund	363,420	16,540	1,781	378,179	Cash, CS	362,716

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
DEPARTMENT OF HIGHER EDUCATION:										
Missouri Student Loan Program Atom Account	\$ 148,374	287,486,676	286,883,358	751,692	Cash	751,692				
<u>Central Missouri State University:</u>										
Current General Fund	\$ 12,673,012	50,147,804	49,067,040	13,753,776	Cash,CD,Inv	13,753,776				
Current Restricted Fund	482,354	13,758,282	12,766,111	1,474,525	Cash,CD	1,474,525				
Auxiliary Services Designated	1,077,385	25,472,651	24,966,787	1,583,249	Cash,CD,Inv	1,583,249				
Loan Funds - Restricted Fund	7,260,265	676,884	425,000	7,512,149	TN	7,512,149				
Endowment and Similar Restricted Fund	1,067,366	8,454	224,935	850,885	CD	850,885				
Unexpended Plant Restricted Fund	7,955,451	7,347,899	3,810,281	11,493,069	Cash,CD	11,493,069				
<u>Harris-Stowe State College:</u>										
Current Funds - Unrestricted:										
Tuition and Student Fees	\$ 4,284,314	4,415,686	4,039,904	4,660,096	Cash,Rec	4,660,096				
Other Revenues	348,071	160,753	146,525	362,299	Cash,Rec	362,299				
Current Funds - Restricted:										
Federal Grants and Contracts	(231,048)	5,744,054	5,777,970	(264,964)	Cash,Rec	(264,964)				
Other Revenue	368,873	537,504	587,624	318,753	Cash,Rec	318,753				
Loan Fund	43,646	1,761	13,372	32,035	Rec	32,035				
Endowment	659,251	15,000		674,251	TI	674,251				
Plant	5,800,834	592,086	1,911,264	4,481,656	Rec, TI	4,481,656				
<u>Lincoln University:</u>										
Current Funds (General, Restricted, Auxillary)	\$ 4,444,325	42,168,911	41,215,035	5,398,201	Cash, TI, Rec, Pre Exp	5,398,201				
<u>Missouri Southern State College:</u>										
Current Fund	\$ 605,182	44,224,798	42,560,780	2,269,200	Cash, Rec, Inv, TI, Pre Exp	6,609,155				
Auxiliary Fund	506,644	4,142,411	2,758,340	1,890,715	Cash, Inv, TI, Rec	1,539,586				
Plant Fund	48,230,978	3,381,452	4,063,977	47,548,453	Cash, Rec, Eq	68,602,718				

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
DEPARTMENT OF HIGHER EDUCATION										
(continued):										
<u>Missouri Western State College:</u>										
Education and General:										
Student Fees	\$ 0	18,318,359	18,318,359	0	-----					
Interest Income	0	127,877	127,877	0	-----					
State Vocational Reimbursements	0	28,800	28,800	0	-----					
Reimbursement from Auxiliary	0	169,020	169,020	0	-----					
Miscellaneous Income	0	876,330	876,330	0	-----					
Auxiliary Services:										
Student Fees	0	1,150,337	1,150,337	0	-----					
Sales and Services	0	5,058,285	5,058,285	0	-----					
Interest Income	0	91,532	91,532	0	-----					
<u>Northwest Missouri State University:</u>										
Current Fund:										
General Operating and Designated	\$ 5,756,747	38,884,959	37,722,592	6,919,114	Cash,Inv,Rec	9,727,008				
Auxiliary Enterprises	0	14,246,533	14,246,533	0	Inv,Rec	436,873				
Restricted	398,028	6,215,980	6,452,121	161,887	Cash	175,470				
Loan Fund	2,870,157	124,416	31,589	2,962,984	Cash,Rec	2,682,132				
Plant Fund:										
Renewals and Replacements	336,880	4,799,697	3,406,434	1,730,143	Cash	22,423,818				
Retirement of Indebtedness	2,128,100	4,460,340	3,880,744	2,707,696	Cash	4,408,150				
Investment in Plant	154,120,610			154,120,610	Fixed Assets	154,120,610				
<u>Southeast Missouri State University:</u>										
Current Fund	\$ 18,604,840	92,787,082	84,260,949	27,130,973	Cash, TI, Rec	27,130,973				
Loan Fund	4,661,992	231,267	124,168	4,769,091	Cash, Rec	4,769,091				
Endowment and Similar Funds	4,351,388			4,351,388	TI	4,351,388				
Plant Fund	149,701,577	11,283,151	24,568,737	136,415,991	Cash, Rec, Land, Bldg, Eq	136,415,991				
Agency Fund	328,800	327,887	413,162	243,525	Cash	243,525				

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
DEPARTMENT OF HIGHER EDUCATION										
(continued):										
<u>Southwest Missouri State University:</u>										
General Operating Fund:										
Undesignated Fund	\$ 13,738,583	60,381,836	60,431,211	13,689,208						
Designated Fund	4,357,010	15,184,076	15,562,783	3,978,303						
Total General Operating Fund	<u>18,095,593</u>	<u>75,565,912</u>	<u>75,993,994</u>	<u>17,667,511</u>	TI,Inv,Pre Exp,Rec,Cash	57,442,784				
Auxiliary Enterprises:										
Bookstore	1,807,942	2,313,025	2,047,870	2,073,097						
Parking	1,563,570	2,726,962	2,241,089	2,049,443						
Athletics	733,278	5,833,002	6,713,409	(147,129)						
Student Union	1,918,453	2,010,032	1,962,902	1,965,583						
Housing	5,308,597	18,397,862	17,739,800	5,966,659						
Hammons Student Center	690,454	2,046,680	2,187,062	550,072						
Performing Arts Center	82,411	661,492	670,522	73,381						
Student Health Center	464,959	2,291,487	2,414,954	341,492						
Broadcast Services	746,306	2,704,601	3,174,487	276,420						
Total Auxiliary Enterprises	<u>13,315,970</u>	<u>38,985,143</u>	<u>39,152,095</u>	<u>13,149,018</u>	TI,Inv,Pre Exp,Rec,Cash	15,992,047				
Restricted Fund	3,186,559	23,004,795	21,931,647	4,259,707	Rec,Cash,TI	7,579,181				
West Plains Fund	2,085,932	7,535,222	7,082,943	2,538,211	TI,Inv,Rec,Pre Exp,Cash	4,075,792				
<u>Truman State University</u>										
Current Funds - Unrestricted	\$ 25,654,951	50,081,342	40,823,418	34,912,875	Cash,TI,Inv,Rec	51,687,875				
Current Funds - Restricted	5,361,564	3,441,795	4,416,890	4,386,469	Cash,Rec	8,643,760				
Plant Fund	24,382,077	2,763,020	7,748,017	19,397,080	Cash,TI,Rec,CWIP	113,987,182				
<u>University of Missouri:</u>										
Unrestricted Current Funds	\$ (149,887,000)	1,113,710,000	1,483,639,000	(519,816,000)	Cash,TI,Rec,Inv	547,734,000				
Restricted Funds	87,765,000	253,876,000	271,329,000	70,312,000	Cash,TI,Rec,Inv	113,988,000				
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:										
Division of Employment Security:										
Unemployment Compensation Fund	\$ 292,665,042	479,494,185	753,018,525	19,140,702	Cash	19,140,702				

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
DEPARTMENT OF MENTAL HEALTH:										
Albany Regional Center	\$ 192,149	1,598,817	1,639,922	151,044	Cash	151,044				
Bellefontaine Habilitation Center	296,309	2,630,408	2,651,121	275,596	Cash	275,596				
Central Missouri Regional Center	245,004	3,884,518	3,892,182	237,340	Cash	237,340				
Cottonwood Residential Treatment Center	1,341	6,354	6,405	1,290	Cash	1,290				
Fulton State Hospital	306,507	2,391,648	2,398,128	300,027	Cash	300,027				
Hannibal Regional Center	209,416	2,287,404	2,323,356	173,464	Cash	173,464				
Hawthorn Children's Psychiatric Hospital	5	1,642	1,474	173	Cash	173				
Higginsville Habilitation Center	110,981	1,324,550	1,330,413	105,118	Cash	105,118				
Joplin Regional Center	804,896	2,511,321	2,802,821	513,396	Cash	513,396				
Kansas City Regional Center	1,064,726	7,919,981	8,207,669	777,038	Cash	777,038				
Kirksville Regional Center	138,423	1,202,139	1,237,400	103,162	Cash	103,162				
Marshall Habilitation Center	178,586	2,050,864	2,050,036	179,414	Cash	179,414				
Metro St. Louis Psychiatric Center:										
Non-Appropriated Fund	2,114	64,685	63,871	2,928	Cash	2,928				
Total Donated Stock	12,607			12,607	CS	12,263				
Mid-Missouri Mental Health Center	100	64,739	64,760	79	Cash	79				
Missouri Sexual Offender Treatment Center	1,494	24,149	20,449	5,194	Cash	5,194				
Nevada Habilitation Center	146,512	876,018	906,935	115,595	Cash	115,595				
Northwest Mo. Psychiatric Rehabilitation Center	153,968	987,396	1,006,839	134,525	Cash	134,525				
Poplar Bluff Regional Center	285,373	1,752,771	1,823,585	214,559	Cash	214,559				
Rolla Regional Center	604,429	1,922,158	2,266,151	260,436	Cash	260,436				
Sikeston Regional Center	364,229	1,433,694	1,626,101	171,822	Cash	171,822				
Southeast Mo. Mental Health	235,280	2,286,541	2,136,513	385,308	Cash	385,308				
Southeast Mo. Residential Services	33,473	451,772	453,867	31,378	Cash	31,378				
Southwest Mo. Mental Health	8,022	346,979	337,048	17,953	Cash	17,953				
Springfield Regional Center	438,116	2,144,910	2,300,187	282,839	Cash	282,839				
St. Louis Developmental Dis. Treatment Center	240,744	1,584,857	1,610,196	215,405	Cash	215,405				
St. Louis Regional Center	802,374	6,437,830	6,496,540	743,664	Cash	743,644				
St. Louis Psychiatric Rehabilitation Center	461,677	3,824,923	3,854,675	431,925	Cash	431,925				
Western Missouri Mental Health	51,309	388,168	402,754	36,723	Cash	36,723				

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
OFFICE OF ADMINISTRATION:										
KC and St. Louis Earnings Tax Account	\$ 118,177	2,282,474	2,329,719	70,932	Cash,Repo	70,932				
Missouri Savings Bond Account	67,560	789,350	850,775	6,135	Cash	6,135				
Old Age Survivors Disability and Health Insurance Trust Fund	4,068	275,069,261	275,069,588	3,741	Cash	3,741				
MO State Employees Deferred Comp. Fund	23,356	73,116,747	73,103,702	36,401	Cash	36,401				
State of MO Cafeteria Plan Account	4,655	348,898	340,018	13,535	Cash	13,535				
DEPARTMENT OF PUBLIC SAFETY:										
Missouri State Highway Patrol:										
Emergency Expense Fund	\$ 18,843	39	11	18,871	Cash	18,871				
Personal Equipment Fund	12,786	84,307	82,410	14,683	Cash,Rec,Inv	26,252				
Patrol Benefit Fund	29,871	2,528	4,100	28,299	Cash,CD	28,299				
Mo. Veterans' Home, Cape Girardeau:										
Residents Cash Fund	192,596	2,581,106	2,541,591	232,111	Cash	232,111				
Fiduciary Residents Cash Fund	0	48,150	48,150	0	-----					
Veterans' Home Foundation	252,528	262,781	208,377	306,932	Cash,CD,Rec,CS	306,932				
Mo. Veterans' Home, Mexico:										
Assistance League	340,550	464,940	455,688	349,802	Cash,CD	349,802				
Residents Cash Fund	86,133	2,604,906	2,581,915	109,124	Cash	109,124				
Fiduciary Residents Cash Fund	21,426	46,156	44,838	22,744	Cash	22,744				
Mo. Veterans' Home, Mt. Vernon:										
Assistance League	535,286	60,997	33,618	562,665	Cash,CD	562,665				
Residents Cash Fund	75,726	1,727,665	1,708,657	94,734	Cash	94,734				
Fiduciary Residents Cash Fund	4,871	40,668	45,539	0	-----					
Mo. Veterans' Home, St. James:										
Assistance League	203,675	79,726	92,444	190,957	Cash,CD	190,957				
Residents Cash Fund	195,601	2,498,293	2,504,241	189,653	Cash	189,653				
VA Fiduciary Fund	10,201	59,347	57,800	11,748	Cash	11,748				
Social Security Beneficiaries Account	0	49,387	49,387	0	-----					
Mo. Veterans' Home, St. Louis:										
Residents Cash Fund	256,008	3,396,927	3,269,212	383,723	Cash	383,723				
Veterans' Home Committee	50,294	249,688	244,396	55,586	Cash	55,586				
Mo. Veterans' Home, Warrensburg:										
Residents Cash Fund	29,823	258,857	249,250	39,430	Cash	39,430				
Mo. Veterans' Cemetery, Springfield:										
Assistance League	5,738	5,301	872	10,167	Cash	10,167				

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value
	June 30, 2002			June 30, 2003 (a)		

(continued from previous page)

**DEPARTMENT OF PUBLIC SAFETY
(continued):**

Mo. Veterans' Commission						
Assistance League	\$ 37,892	65,047	62,129	40,810	Cash,CD	40,810
Residents Cash Fund	83,879	474,098	481,961	76,016	Cash	76,016
Mo. Veterans' Commission Foundation, Inc.	16,956	72,478	55,713	33,721	Cash	33,721

RETIREMENT SYSTEMS:

Mo. State Employees Retirement System	\$ 5,024,517,229	493,658,689	327,757,318	5,190,418,600	Cash,Rec, TI,Eq	6,686,400,422
Administrative Law Judges and Legal Advisors Retirement System	12,636,143	1,814,538	985,343	13,465,338	Cash,Rec, TI,Eq	17,340,683
Judicial Plan	25,129,274	22,737,497	16,904,582	30,962,189	Cash,Rec, TI,Eq	39,647,828
Mo. State Employees Medical Care Plan, Life and LTD Insurance Program	284,393	25,690,716	25,644,550	330,559	Rec, TI	2,781,567
Public School Retirement System of Missouri	19,403,476,898	1,608,104,195	963,599,556	20,047,981,537	Cash,Rec, TI,Eq,Pre Exp	22,202,507,820
Non-Teacher School Employee Retirement System of Missouri	1,585,017,222	171,130,770	78,378,347	1,677,769,645	Cash,Rec, TI,Eq,Pre Exp	1,841,889,478

DEPARTMENT OF REVENUE (c)

DEPARTMENT OF SOCIAL SERVICES:

Family Support Trust Fund	\$ 13,899,537	566,379,919	566,292,456	13,987,000	Cash, TI	13,987,000
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	123	1,175	1,230	68	Inv	75
Babler Lodge Canteen Fund	269	185	400	54	Cash	54
W.E. Sears Youth Center	476	1,005	1,045	436	Cash	436
Excel School Canteen Fund	118	78	94	102	Cash	102

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value				
	June 30, 2002			June 30, 2003 (a)						
(continued from previous page)										
DEPARTMENT OF TRANSPORTATION:										
Local Fund	\$ 54,702,120	13,933,987	33,877,446	34,758,661	Cash,TB	34,758,661				
Insurance Plan	9,100,670	84,354,745	78,688,130	14,767,285	Cash,Rec	14,767,285				
Comm. Self Ins. Plan-Cash	(148,585)	45,388,959	44,646,277	594,097	Cash	594,097				
Comm. Self Ins. Plan-Invstmnts.	21,596,426	31,460,145	21,880,550	31,176,021	TB	31,176,021				
Comm. Self Ins. Plan-Escrow	213,545	198,431	210,788	201,188	TB	201,188				
Comm. Self Ins. Plan-Rcvbls.	218,731	739,993	804,647	154,077	Rec	154,077				
Finance Corp.-Highway	9,860,039	2,205,025		12,065,064	Cash	12,065,064				
Finance Corp.-Transit	30,707,948	8,207,692	11,099,016	27,816,624	Cash	27,816,624				
Finance Corp.-Transportation	30,625,313	11,722,894	9,444,124	32,904,083	Rec	32,904,083				
STATE TREASURER'S OFFICE:										
Corrections and Mental Health:										
Series A 1984: Construction	\$ 148,935	1,797	150,732	0	Cash,Repo,TN					
Special Obligation Refunding Bond:										
Depreciation and Replacement	1,058,884	19,704	58,884	1,019,704	Cash,Repo,TN	1,018,976				
State Building Special Oblig. Bonds 1988										
Arbitrage Rebate Escrow	138,122	1,667	139,789	0	Cash,Repo,TN					
Arbitrage Owed to IRS Escrow	8,750	106	8,856	0	Cash,Repo,TN					
State Information Center: Construction	49,647	599	50,246	0	Cash,Repo,TN					
BPB A2001:										
Const JCCC	121,629,976	1,677,453	63,776,747	59,530,682	Cash,Repo,TN	59,488,228				
Const WMMHC	20,316,912	270,570	14,952,740	5,634,742	Cash,Repo,TN	5,630,724				
Const DNR Building	18,454,427	316,633	994,281	17,776,779	Cash,Repo,TN	17,764,103				
Const 220S Jefferson	101,366	1,222	102,588	0	Cash,Repo,TN					
Cost of Issuance	25,200	304	25,504	0	Cash,Repo,TN					
Principal and Interest	4,662	69	4,731	0	Cash,Repo,TN					
TOTAL NON-APPROPRIATED FUNDS	\$ 27,543,064,418	6,524,822,950	6,308,464,449	27,759,422,919		34,451,839,550				

See page 169 for explanation of footnote references.
(continued from previous page)

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 2003**

Unaudited

Name of Fund or Source	Balance	Receipts	Expenditures	Balance	Type of Asset	Asset Value
	June 30, 2002			June 30, 2003		

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 2002, are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Department of Revenue's Fiscal Year 2002 Comprehensive Annual Financial Report.

(b)	TI - Temporary Investments	Rec - Accounts Receivable	Eq - Equipment
	FA - Federal Agency Securities	Inv - Inventories	CD - Certificate of Deposit
	TN - Treasury Note	Bldg - Buildings	CS - Common Stock
	TB - Treasury Bill	Repo - Repurchase Agreement	
	Pre Exp - Prepaid Expenses	CWIP - Construction Work In Progress	

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Combining Schedule of Changes in Assets and Liabilities - All Agency Funds. Additional information about these funds is provided in the Notes to the Financial Statements.

Missouri Department of Revenue

State Treasurer's Report



These schedules provide data on fiscal year end balances in various state funds and depositories that state funds are located, including the type of deposit.

Unaudited

TREASURER OF THE STATE OF MISSOURI
AVERAGE FUND BALANCES AND INVESTED BALANCES
FOR YEAR ENDED JUNE 30, 2003

Month	Average Daily Balance of State Funds	Average Daily Invested Balance (a)	Average Daily Percentage of State Funds Invested
July 2002	\$ 2,910,558,322	2,996,900,799	102.97 %
August	2,771,742,055	2,805,861,313	101.23
September	2,769,714,187	2,791,332,309	100.78
October	2,735,110,109	2,753,602,933	100.68
November	2,631,152,201	2,661,854,348	101.17
December	2,541,275,996	2,557,280,226	100.63
January 2003	2,658,786,552	2,663,494,743	100.18
February	2,546,396,779	2,565,703,393	100.76
March	2,285,224,989	2,324,344,264	101.71
April	2,466,708,820	2,454,857,233	99.52
May	3,075,040,932	3,073,124,046	99.94
June	2,916,744,673	3,029,658,888	103.87
Daily Average (b)	\$ 2,692,371,301	2,723,167,875	101.14 %

Average Return on State
Funds Invested (c) 2.19%

- (a) The Average Daily Invested Balances column does not include compensating balances as the interest on these balances is used to pay for bank service costs and not distributed to state funds as interest earnings.
- (b) Year-to-Date Weighted Average
- (c) Represents Year-to-Date

TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 2003

Bond Issue	Issue Date	Final Maturity Date	Interest Rate	Issued	Retired	Outstanding
Water Pollution Control Bonds: (a)						
Series A, 1993	August 1, 1993	August 1, 2018	4.3% - 7.3%	\$ 30,000,000	29,055,000	945,000
Series B, 1993 **	August 1, 1993	August 1, 2016	4.3% - 7.3%	109,415,000	25,875,000	83,540,000
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	30,000,000	28,150,000	1,850,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	35,000,000	30,875,000	4,125,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	35,000,000	4,340,000	30,660,000
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	20,000,000	1,385,000	18,615,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	20,000,000	955,000	19,045,000
Series A, 2002	August 1, 2002	August 1, 2027	3.0% - 5.25%	30,000,000		30,000,000
Series A, 2002 **	October 15, 2002	October 1, 2021	3.375% - 5.0%	147,710,000		147,710,000
Total Water Pollution Control Bonds				\$ 457,125,000	120,635,000	336,490,000
Third State Building Bonds: (b)						
Series A, 1993 **	August 1, 1993	August 1, 2012	4.3% - 7.3%	\$ 148,480,000	57,005,000	91,475,000
Series A, 2002 **	October 15, 2002	October 1, 2012	3.375% - 5.0%	211,630,000		211,630,000
Total Third State Building Bonds				\$ 360,110,000	57,005,000	303,105,000
Fourth State Building Bonds: (c)						
Series A, 1995	April 1, 1995	April 1, 2020	5.125% - 8.0%	\$ 75,000,000	70,375,000	4,625,000
Series A, 1996	August 1, 1996	August 1, 2021	5.2% - 6.25%	125,000,000	110,255,000	14,745,000
Series A, 1998	June 1, 1998	June 1, 2023	4.25% - 6.25%	50,000,000	6,195,000	43,805,000
Series A, 2002 **	October 15, 2002	October 1, 2021	3.75% - 5.0%	154,840,000		154,840,000
Total Fourth State Building Bonds				\$ 404,840,000	186,825,000	218,015,000
Stormwater Control Bonds: (d)						
Series A, 1999	October 1, 1999	October 1, 2024	4.5% - 7.5%	\$ 20,000,000	1,385,000	18,615,000
Series A, 2001	June 1, 2001	June 1, 2026	4.0% - 7.0%	10,000,000	480,000	9,520,000
Series A, 2002	August 1, 2002	August 1, 2027	3.0% - 5.25%	15,000,000		15,000,000
Total Stormwater Control Bonds				\$ 45,000,000	1,865,000	43,135,000
Total General Obligation Bonds				\$ 1,267,075,000	366,330,000	900,745,000

** Refunding Bonds

- (a) The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is \$725,000,000.
- (b) Proceeds from the Third State Building Bonds are used to provide funds for improvements of state buildings and property. The total amount authorized for issuance is \$600,000,000.
- (c) Proceeds from the Fourth State Building Bonds are used to provide funds for building construction, purchase, and/or improvements for institutions of higher education, the Department of Corrections, and the Division of Youth Services. The total amount authorized for issuance is \$250,000,000.
- (d) Proceeds from Stormwater Control Bonds are used to provide funds for the protection of the environment through the control of stormwater. The total amount authorized for issuance is \$200,000,000.

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2003

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
Minnesota:		
St. Paul	AgriBank, FCB	\$ 28,240,000
Missouri:		
Alton	Alton Bank	2,500,000
Appleton City	Community First Bank	2,569,835
Ash Grove	Bank of Ash Grove	2,040,000
Auxvasse	United Security Bank	200,000
Bernie	1st Community Bank, Missouri	55,000
Bethany	BTC Bank	121,974
Bloomsdale	Bank of Bloomsdale	6,006,000
Blythedale	Citizens Bank	51,200
Bolivar	Bank of Bolivar	5,500,000
Bowling Green	Community State Bank	2,000,000
Buffalo	The Bank of Urbana	480,522
Buffalo	O'Bannon Banking Company	750,000
Cabool	Cabool State Bank	215,910
Cameron	Horizon State Bank	76,030
Canton	Canton State Bank	20,000
Carthage	Hometown Bank, N.A.	97,876
Carthage	Southwest Missouri Bank	1,250,000
Caruthersville	First State Bank and Trust Company, Inc.	1,455,000
Cassville	Freedom Bank of Southern Missouri	140,000
Chamois	United Bank of Chamois	157,462
Charleston	First Security State Bank	1,450,000
Chesterfield	Founders Bank	2,000,000
Chillicothe	Chillicothe State Bank	855,000
Chillicothe	Citizens Bank & Trust Company	75,686
Claycomo	CSB Bank	5,000,000
Clayton	First National Bank of St. Louis	159,900
Clayton	Truman Bank	1,000,000
Cole Camp	The Citizens-Farmers Bank of Cole Camp	143,181
Columbia	Boone County National Bank	65,000
Concordia	Concordia Bank	186,200
Crane	Stone County National Bank	340,000
Crocker	Bank of Crocker	4,844,157
Des Peres	Reliance Bank	6,000,000
Doniphan	Peoples Community State Bank	90,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2003

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Drexel	BANK 10	\$ 183,500
Earth City	Frontenac Bank	5,000,000
Edina	The Citizens Bank of Edina	1,590,154
El Dorado Springs	Community Bank of El Dorado Springs	500,000
Eldon	Citizens Bank of Eldon	1,604,801
Farmington	First State Community Bank	7,351,765
Freeburg	Bank of Freeburg	85,000
Fulton	The Callaway Bank	961,971
Glasgow	Glasgow Savings Bank	8,164
Glasgow	Tri-County Trust Co.	1,859,445
Gower	The Farmers Bank of Gower	32,400
Greenfield	Citizens Home Bank	900,000
Hale	Farmers & Merchants Bank of Hale	742,400
Hamilton	Bank Northwest	1,000,000
Hannibal	Hannibal National Bank	100,000
Hayti	Bank of Hayti	1,000,000
Holden	Bank of Holden	460,490
Holden	Farmers & Commercial Bank	1,142,200
Hume	Hume Bank	100,000
Iberia	Bank of Iberia	315,000
Irondale	UNICO Bank	8,000,000
Jamestown	Peoples Bank of Jamestown	147,174
Jefferson City	Central Bank	18,689,324
Jefferson City	The Exchange National Bank	14,636,000
Jefferson City	Jefferson Bank of Missouri	9,824,650
Jefferson City	Premier Bank	12,777,624
Kahoka	Exchange Bank of Northeast Missouri	26,904
Kahoka	Kahoka State Bank	392,494
Kahoka	Peoples Bank	661,060
Kansas City	Blue Ridge Bank and Trust Co.	12,000,000
Kansas City	Central Bank of Kansas City	5,000,000
Kansas City	Commerce Bank, N.A.	1,730,578
Kansas City	Douglass National Bank	1,500,000
Kansas City	Missouri Bank and Trust Company	100,000
Kansas City	NorthStar Bank, N.A.	4,000,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2003

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Kansas City	UMB Bank, n.a.	\$ 147,936
Kearney	Kearney Commercial Bank	4,500,000
Kennett	Kennett National Bank	750,000
Kirksville	Bank of Kirksville	3,255,000
Knob Noster	First Community Bank	5,904,200
La Belle	The Bank of La Belle	360,000
La Grange	Farmers & Merchants Bank	52,000
Lee's Summit	Union Bank	15,907,035
Lincoln	Farmers Bank of Lincoln	4,875,000
Linn	Linn State Bank	3,232,500
Linn	Mid America Bank	368,500
Lohman	Farmers Bank	100,000
Louisiana	The Mercantile Bank	5,000,000
Macon	Macon-Atlanta State Bank	167,550
Macon	U.S. Bank, N.A.	5,268,369
Madison	Community First Bank of Missouri	805,000
Malden	First National Bank	50,000
Mansfield	Bank of Mansfield	200,000
Maplewood	Citizens National Bank of Greater St. Louis	18,000,000
Marshall	Community Bank of Marshall	147,175
Marshfield	Southern Missouri Bank of Marshfield	1,750,000
Maryville	Bank Midwest, N.A.	360,462
Maysville	Independent Farmers Bank	836,100
Memphis	Community Bank of Memphis	35,000
Metz	Metz Banking Co.	100,000
Mexico	First National Bank of Audrain County	560,000
Monticello	Bank of Monticello	3,243,467
Montrose	Montrose Savings Bank	350,200
Mount Vernon	First National Bank	100,000
Mountain Grove	Sun Security Bank of America	831,030
Mountain View	First National Bank	1,500
Neosho	Community Bank and Trust	35,900
Nevada	First National Bank	1,750,973
Nevada	Heritage State Bank	215,000
New Haven	Citizens Bank	7,300,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2003

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
North Kansas City	Norbank	\$ 500,000
Odessa	Bank of Odessa	3,100,000
Osage Beach	Central Bank of Lake of the Ozarks	209,250
Osage Beach	First Bank of the Lake	500,000
Osceola	St. Clair County State Bank	707,968
Ozark	Ozark Bank	7,500,000
Paris	Paris National Bank	252,077
Park Hills	Bank Star of the LeadBelt	150,000
Perry	Perry State Bank	403,065
Perryville	The Bank of Missouri	500,900
Pierce City	First State Bank of Purdy	524,500
Portageville	Farmers Bank of Portageville	2,000,000
Potosi	Belgrade State Bank	107,392
Princeton	Great Western Bank	512,400
Republic	Countryside Bank	800,000
Rhineland	Peoples Savings Bank	3,000,000
Rich Hill	Security Bank	850,000
Rock Port	Citizens Bank & Trust	475,000
Rolla	Phelps County Bank	2,623,917
St. Clair	The Farmers & Merchants Bank	2,200,000
St. Elizabeth	Bank of St. Elizabeth	761,000
St. Louis	Allegiant Bank	2,000,000
St. Louis	Bremen Bank and Trust Co.	2,400,000
St. Louis	Concord Bank	2,500,000
St. Louis	Lindell Bank & Trust Company	100,000
St. Louis	The PrivateBank	5,000,000
St. Louis	Southwest Bank of St. Louis	100,000
St. Robert	Security Bank of Pulaski County	4,000,000
Salem	Town and Country Bank	4,065,705
Salisbury	Regional Missouri Bank	259,699
Sedalia	Community Bank of Pettis County	127,030
Sedalia	Third National Bank	507,088
Sikeston	Montgomery First National Bank	1,900,000
Sparta	The Citizens Bank of Sparta	16,000
Springfield	The Bank	100,000

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS
BALANCE IN VARIOUS BANKS
June 30, 2003

<u>Location</u>	<u>Bank</u>	<u>Balance</u>
(continued from previous page)		
Springfield	Empire Bank	\$ 3,471,000
Springfield	Liberty Bank	11,314,825
Springfield	Mid Missouri Bank	100,000
Springfield	Old Missouri National Bank	550,000
Stanberry	Farmers State Bank	429,042
Steele	Bank Star of the BootHeel	800,000
Sullivan	Progress Bank of Missouri	3,500,000
Thayer	Bank of Thayer	202,469
Union	United Bank of Union	88,425
Unionville	Putnam County State Bank	274,254
Vienna	Maries County Bank	4,512,400
Warrensburg	First Central Bank	900,000
Wellsville	Bank of Montgomery County	501,000
West Plains	Community First National Bank of West Plains	90,000
Weston	Bank of Weston	<u>630,000</u>
TOTAL		\$ <u>355,235,334</u>

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency Billings & Receipts By Transfer	Disbursements	Interagency Billings & Disbursements By Transfer	Balance
	June 30, 2002			By Warrant		June 30, 2003
General Revenue	\$ 326,037,792	7,181,318,127	1,171,874,997	4,977,077,464	3,413,484,705	288,668,747
Abandoned Fund Account	2,197,540	38,488,879	6,966,211	13,259,592	31,467,637	2,925,401
Abandoned Mine Reclamation	906,128	86,564			24	992,668
Academic Scholarship	133,212	237,229	15,787,000	15,771,000	55,558	330,883
Acupuncturist	22,352	26,176			3,016	45,512
ADA Compliance	30,362			27,125	3,237	0
Adjutant General Revolving	112,537	34,149	989	49,768	977	96,930
Adjutant General-Federal	2,513,349	27,461,217	1,409	24,732,235	2,711,942	2,531,798
Advantage Missouri Trust	166,500	193,530	410,000	649,628	14,538	105,864
Agriculture Development	81,313	201,146		161,304	38,402	82,753
Agriculture-Federal and Other	784,195	1,393,126	41,159	1,221,193	298,164	699,123
Agricultural Product Utilization Grant	48,656	538		47,863	1,290	41
Agricultural Product Utilization Loan Program	1					1
Alternative Care Trust	2,724,219	11,266,877		11,100,960	(81,951)	2,972,087
Animal Care Reserve	114,357	377,768	216	260,206	81,829	150,306
Animal Health Laboratory Fees	222,038	328,047	382	352,232	24,128	174,107
Apple Merchandising	15,171	4,703		13,544	517	5,813
Aquaculture Marketing Development	1	19,366	132	17,021	2,472	6
Arrow Rock State Historic Site	0	312	21,966			22,278
Asbestos Fee Subaccount	870,076	272,182	1,645	243,830	135,614	764,459
Assistive Technology Loan Revolving	1,020,146	45,874	150,000	74,164		1,141,856
Athletic	472,084	117,802	35		165,897	424,024
Attorney General's Antitrust	597,450	280,372	75,000	376,160	88,244	488,418
Attorney General's Court Costs	48,937	5,899	180,000	167,155	591	67,090
Attorney General's Federal and Other	4,706	787,951	466,007	1,040,991	188,323	29,350
Aviation Trust	5,840,058	4,019,146		6,516,527	83,208	3,259,469
Babler State Park	791,079	144,369		140,997	42,181	752,270
Bingo Proceeds for Education	6,165,023	3,352,994		4,198,432	271,215	5,048,370
Biodiesel Fuel Revolving	0	2,889			234	2,655
Blind Pension	10,448,724	21,559,869		19,299,063	214,249	12,495,281
Blindness Education, Screening, and Treatment	305,463	171,279		6,284	701	469,757
Board of Accountancy	1,146,997	801,712	245	317,738	202,611	1,428,605
Board of Barber Examiners	394,477	50,036	86	25,885	141,311	277,403
Board of Chiropractic Examiners	312,037	602,342	112	77,936	117,100	719,455
Board of Cosmetology	2,142,595	303,544	759	206,480	1,274,718	965,700

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Board of Embalmers and Funeral Directors	\$ 907,167	161,518	201	58,197	411,948	598,741
Board of Geologist Registration	141,930	93,210	1,131		67,904	168,367
Board of Optometry	217,297	259,298	38	35,971	91,270	349,392
Board of Pharmacy	2,283,999	1,588,230	526	664,316	644,657	2,563,782
Board of Podiatric Medicine	115,001	6,757	19	4,303	29,254	88,220
Board of Registration for Healing Arts	6,765,256	668,197	1,349	1,973,848	968,554	4,492,400
Boiler and Pressure Vessels Safekeeping	0	334,930	7,508			342,438
Boll Weevil Suppression and Eradication	9,158	44,433		36,718	11,407	5,466
BPB-Series A 2003 Bond Processing Notes	0	50,423,218			50,398,859	24,359
BPB-Series A 2003 Bond Processing Project	0	302,805,204			99,601,141	203,204,063
Budget Reserve	469,923,936	8,410,650	403,124,575		419,087,976	462,371,185
Central Check Mailing Service Revolving	3,126		154,113	109,871	4,443	42,925
Chemical Emergency Preparedness	554,475	726,047	12,100	601,464	56,596	634,562
Child Labor Enforcement	138,996	74,074		37,792	11,401	163,877
Child Support Enforcement Collections	4,595,307	17,686,872	57	11,975,317	4,002,362	6,304,557
Children's Service Commission	16,846	414		552	10	16,698
Children's Trust	3,578,065	2,553,683	167,874	2,873,600	123,542	3,302,480
Clinical Social Workers	675,815	265,558	103		245,769	695,707
Coal Mine Land Reclamation	831,359	109,709		85,398	16,622	839,048
Committee for Deaf Certification of Interpreters	14,794	88,706	855	89,628	2,954	11,773
Committee of Professional Counselors	805,425	431,382	3,751		436,624	803,934
Commodity Council Merchandising	8,591	234,992	4,507	183,792	22,547	41,751
Compulsive Gamblers	176,940	532	472,704	289,525	8,387	352,264
Concentrated Animal Feeding Operation	189,030	27,959			249	216,740
Confederate Memorial Park	135,595	3,361			52	138,904
Conservation Commission	24,343,916	144,067,182	92,355	129,782,084	11,502,840	27,218,529
Correctional Substance Abuse Earnings	265,324	101,875			559	366,640
County Aid Road Trust	116					116
Crime Victims' Compensation	7,663,263	7,297,887	954	6,819,173	329,619	7,813,312
Criminal Justice Network/Technology Revolving	701,518	652,239	982,616	223,944	1,492,107	620,322
Criminal Record System	6,973,044	3,308,986	759,132	3,923,295	453,089	6,664,778
Crippled Children	269,420	72,050		135,168	490	205,812
Deaf Relay Service and Equipment Distribution Program	6,485,237	3,397,246		5,442,556	112,890	4,327,037
Debt Offset Escrow	20,364,842	459,235	10,219,907	8,361,195	13,752,783	8,929,246
Dept. of Corrections-Federal	111,482	2,281,647	3,275,004	4,475,424	578,124	614,585

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Dept. of Economic Dev. Administrative	\$ 207,786	195,770	2,020,068	1,419,599	431,886	572,139
Dept. of Economic Dev.-Comm. Dev. Blck. Grnt. Pass-thru	1,845,536	30,794,416		32,581,131	5,558	53,263
Dept. of Economic Dev.-Comm. Dev. Block Grant Admin.	3,983	823,910	1,144	578,471	230,527	20,039
Dept. of Economic Dev.-Council Arts Federal and Other	13,835	472,310	1,602	387,380	85,752	14,615
Dept. of Economic Dev.-Federal and Other	99,533		50,246	92,917	26,253	30,609
Dept. of Economic Dev.-Missouri Council Arts Fed. and Other	129					129
Dept. of Economic Dev.-Women's Council-Federal	5,433					5,433
Dept. of Elementary and Secondary Education-Fed. and Other	1,601,085	598,467,723	4,106,878	594,212,312	6,388,943	3,574,431
Dept. of Health and Senior Document Services	23,585	619,352	210	427,976	194,932	20,239
Dept. of Health-Donated	774,473	1,256,600		1,272,511	399,110	359,452
Dept. of Health-Federal	2,691,986	272,582,829	758,515	257,613,474	15,275,868	3,143,988
Dept. of Health Interagency Payments	245,757	3,813	406,516	591,096	8,318	56,672
Dept. of Higher Education-Federal	28,328	3,526,430	40,173	2,131,705	1,415,349	47,877
Dept. of Insurance Dedicated	10,076,527	10,371,170	3,247	5,982,977	2,320,788	12,147,179
Dept. of Labor and Industrial Relations-Administrative	3,849,088	105,640	8,015,488	8,507,203	2,450,515	1,012,498
Dept. of Labor and Industrial Relations-Crime Victims' Fed.	72	1,525,359		1,525,431		0
Dept. of Mental Health-Federal	30,668,576	108,239,824	376,989	101,362,819	8,682,818	29,239,752
Dept. of Natural Resources-Air Pollution Fee	10,375,446	9,016,855	3,222	6,827,848	2,583,469	9,984,206
Dept. of Natural Resources-Cost Allocation	872,858	162	9,207,107	6,806,836	2,145,848	1,127,443
Dept. of Natural Resources-Federal and Other	4,678,657	35,745,140	599,344	32,743,275	4,852,764	3,427,102
Dept. of Natural Resources-Protection	595,253	53,569		41,374	14,733	592,715
Dept. of Public Safety-Federal	119,959	32,187,054	1,300,151	29,115,424	4,394,964	96,776
Dept. of Public Safety-Highway Safety	127,327	11,891,941		7,486,486	4,431,145	101,637
Dept. of Public Safety-Juvenile Act Incentive Block Grant	8,521,054	4,098,745		4,550,342	635,143	7,434,314
Dept. of Revenue-Federal	207,790	9,946	786,158	831,520	18,269	154,105
Dept. of Revenue Information	565,113	2,004,202	11,524	688,676	1,284,284	607,879
Dept. of Social Services Federal and Other	15,700,137	602,476,800	14,810,555	531,422,381	67,538,547	34,026,564
Dept. of Social Services-Admin. Trust	169,949	231,160	5,122,528	4,675,438	144,002	704,197
Dept. of Social Services-Educational Improvement	3,602,098	1,793,422	3,798,123	4,656,790	1,157,665	3,379,188
Design and Construction-Donated	9					9
Dietitian	326,345	13,631			90,377	249,599
Division of Aging Donations	1,599					1,599
Division of Aging Elderly Home Delivered Meals Trust	94,066	43,751	100,097	93,966	1,373	142,575
Division of Aging Federal and Other	94	5		(327)		426
Division of Credit Unions	280,934	971,724		830,077	253,381	169,200

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Division of Family Services Donations	\$ 180,334	23,535		11,250	297	192,322
Division of Finance	295,004	6,431,568	271,720	4,820,599	1,872,673	305,020
Division of Job Development and Training	671,693	79,449,218	2,987,894	73,307,742	9,399,864	401,199
Division of Labor Standards-Federal	13,848	828,589	21,808	647,678	209,622	6,945
Division of Savings and Loan Supervision	29,011	29,327			29,366	28,972
Division of Tourism Suppl. Revenue	4,114,661	1,868	15,067,743	15,898,028	742,093	2,544,151
Division of Veterans Affairs-Federal	757,110	22,486,665		22,332,988	16,467	894,320
Division of Youth Services-Federal and Other	11				2	9
Domestic Relations Resolution	641,396	233,049		227,948	35,415	611,082
Drug Court Resources	0		1,821,500	1,610,672	18,892	191,936
Dry-Cleaning Environmental Responsibility Trust	825,019	718,975		40,296	14,322	1,489,376
Early Childhood Development, Education, and Care	32,676,659	831,481	34,173,702	54,627,322	2,851,601	10,202,919
Electon Administrative Improvement	0	17,357,004				17,357,004
Elevator Safety	145,066	241,480	4,070	133,543	40,877	216,196
Endowed Care Cemetery	255,647	143,937			135,521	264,063
Energy Set-Aside Program	21,567,293	6,812,035		6,502,881	234,361	21,642,086
Escheats	6,854,394	422,475		178,780	7,098,089	0
Excellence in Education	1,426,893	1,658,881	182,628	1,217,070	422,285	1,629,047
Facilities Maintenance Reserve	10,204,929	157,983	16,519,322	23,864,547	1,890,978	1,126,709
Fair Share	1,987,035	23,046,107		22,963,145	52,541	2,017,456
Family Support Loan Program	116,614	51,305	6,109	43,120	111,300	19,608
Federal and Other	14,703	2,136,950	3,702,904	5,689,827	512	164,218
Federal Drug Seizure	1,295,193	135,417	195		673,468	757,337
Federal MDI	0	312,958		312,958		0
Federal Reimbursement Allowance	13,978,858	635,315,765	319,623,715	636,367,652	299,355,273	33,195,413
Federal Student Loan Reserve	20,486,626	54,532,206	690,424	41,371,439	12,103,742	22,234,075
Federal Surplus Property	1,649,261	1,796,704	614,166	1,799,885	265,173	1,995,073
Fine Collections Center Internal Revolving	850				849	1
Firing Range Fee	1,434					1,434
Fourth State Building A98	11,656,994	231,247		1,513,984	256,316	10,117,941
Fourth State Building B&I Ser. A95	5,938,049	114,298	1,483,306	4,165,760	269	3,369,624
Fourth State Building B&I Ser. A96	9,837,013	195,237	2,816,706	3,585,894	455	9,262,607
Fourth State Building B&I Ser. A98	3,674,666	73,897	3,362,346	3,532,725	65	3,578,119
Fourth State Building B&I Ser. A2002	0	273,429	10,621,447	3,352,016		7,542,860
Gaming Commission	4,210,688	60,136,588	870	12,731,319	47,615,082	4,001,745

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Gaming Proceeds for Education	\$ 16,838,240	234,505,836		43,435	243,584,819	7,715,822
Gear-Up Scholarship	1,302,681	45,765		22,514		1,325,932
General Revenue Reimbursements	11,913,176	24,887,698		11,859,852	24,218,330	722,692
Governor's Committee on Employment of the Handicapped-Fed.	199,584	498,873	348,434	655,979	231,649	159,263
Governor's Council on Physical Fitness Trust	0	3,136		22		3,114
Grade Crossing Safety Account	4,654,379	1,204,130		993,912	37,520	4,827,077
Grain Inspection Fees	451,864	1,628,614	1,192	1,211,032	325,947	544,691
Guaranty Agency Operating	7,527,667	6,292,882	11,806,439	14,284,415	1,063,346	10,279,227
Handicapped Children's Trust	23					23
Hazardous Waste	1,076,035	2,720,106	5,871	1,874,411	1,039,319	888,282
Hazardous Waste Remedial	2,582,929	2,917,386	1,466	1,429,277	705,886	3,366,618
Head Injury	0	457,855				457,855
Health Access Incentive	753,390	163,576	4,139,312	3,985,837	54,879	1,015,562
Health Initiatives	5,847,311	33,250,765	183,680	31,018,795	4,826,484	3,436,477
Health Spa Regulatory	87,620	10,475			45	98,050
Healthy Families Trust	0	166,895,179	24,155		162,891,791	4,027,543
Healthy Families Trust-Early Child Care Account	788,659			509,321	12,425	266,913
Healthy Families Trust-Health Care Account	6,845,344		51,500,000	54,746,959	18,548	3,579,837
Healthy Families Trust-Life Sciences Account	11,730				11,730	0
Healthy Families Trust-Senior Prescription Account	60,847,227			980,000	59,850,932	16,295
Hearing Instrument Specialist	100,021	69,920	28		63,511	106,458
Higher Education PL105-33 Interest Account	2,307,530	329,395		794,441	18,108	1,824,376
Higher Education PL105-33 Recall Account	32,421,670			32,421,669		1
Highway Patrol Academy	486,645	199,188	79,697	261,349	7,675	496,506
Highway Patrol Inspection	3,874,665	1,451,490		37,638	2,399,717	2,888,800
Highway Patrol Motor Vehicle Revolving	3,865,254	4,986,864	805,755	4,172,689	59,984	5,425,200
Historic Preservation Revolving	1,390,763	52,118		554,748	34,247	853,886
Homeland Security	0	1,094,575	581,925	961,114	635,184	80,202
House of Representatives Revolving	13,221	44,031	2,800	23,720	255	36,077
Human Rights Commission-Federal	674,639	973,522	214	647,751	209,900	790,724
Independent Living Center	529,844	363,773		191,783	12,146	689,688
Inmate Incarcerated Reimbursement Account Revolving	2,12,093	86,380		21,650	12,075	264,748
Inmate Revolving	1,460,329	3,805,951		4,010,170	360,991	895,119
Insurance Examiners	649,860	8,023,836	2,287	6,325,776	1,471,008	879,199
Intergovernmental Transfer	26,477,310	155,452,042	33,660,000	167,656,614	46,940,565	992,173

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Interior Design Council	\$ 28,456	21,025			124	49,357
International Trade Show Revolving	75,509	25,210		23,863	2,306	74,550
Investors Restitution	0	46,500		45,500		1,000
Judiciary Education and Training	591,886	367	2,343,850	2,172,857	241,959	521,287
Kid's Chance Scholarship	160,420	4,260	50,000		27	214,653
Landscape Architectural Council	37,434		16		37,450	0
Legal Defense and Defender	206,881	1,144,855		1,187,457	30,025	134,254
Legal Services for Low Income	1,013,280	15,551	28,727	1,010,830		46,728
Library Networking Fund	74,549	157,395		19,255	6,510	206,179
Lieutenant Governor-Federal and Other	165	3,084,588	17,392	3,057,482	37,555	7,108
Light Rail Safety	0	117			117	0
Livestock Brands	0	27,502		958	2,119	24,425
Livestock Dealer Law Enforcement and Administration	351	9	174	220	77	237
Livestock Sales and Markets Fees	37	12,950		7,034	5,953	0
Local Records Preservation	976,075	2,044,902		1,348,766	393,806	1,278,405
Lottery Enterprise	14,879,584	314,324,819	51,091	123,535,102	196,747,760	8,972,632
Lottery Proceeds	15,558,202	213,755	219,979,371	182,285,226	38,738,927	14,727,175
Mammography	336,334	97,700		33,393	6,293	394,348
Manufactured Housing	132,165	430,036	12,900	328,011	119,299	127,791
Marguerite Ross Barnett Scholar	121,866	25,715	425,000	486,377	2,349	83,855
Marital and Family Therapists	50,970	31,480	5		31,296	51,159
Marketing Development	482,875	1,159,827	17,835	623,785	60,326	976,426
Massage Therapy	281,496	299,333			126,107	454,722
MCSAP/Division of Transportation-Federal	15,276	814,850		522,621	150,736	156,769
Medicaid Fraud Reimbursement	5,000					5,000
Medical School Loan Repayment Program	107,406	9,648		50,000	124	66,930
Mental Health Earnings	516,977	1,998,312		2,132,555	44,656	338,078
Mental Health Housing Trust	4,876	121			2	4,995
Mental Health Institution Gift Trust	4,228,511	9,264,334	48,031	8,006,324	99,095	5,435,457
Mental Health Intergovernment Transfer	0	13,036,510	13,031,833	13,031,833	13,036,510	0
Mental Health-PSD-General Revenue	235,028	115,926	7,399,419	6,758,529	426,875	564,969
Meramac-Onondaga State Parks	1,053,908	25,970		12,371	7,705	1,059,802
Merchandising Practices Revolving	3,317,361	1,836,112		1,613,213	474,603	3,065,657
Metallic Minerals Waste Management	175,343	86,377		79,664	36,097	145,959
Microfilming Service Revolving Trust	0		1		1	0

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency	Disbursements	Interagency	Balance
	June 30, 2002		Billings & Receipts By Transfer		Billings & Disbursements By Transfer	
(continued from previous page)						
Mined Land Reclamation	\$ 3,744,536	387,820		402,011	95,602	3,634,743
Missouri Air Emission Reduction	2,282,557	1,801,668		672,826	544,532	2,866,867
Missouri Air Pollution Control	77,436	45,206	320	8,273	12,567	102,122
Missouri Alternative Fuel Vehicle Loan	300,031	6,237				306,268
Missouri Arts Council Trust	10,233,207	254,353		754,868	55,699	9,676,993
Missouri Board of Occupational Therapy	417,032	255,614	59		175,733	496,972
Missouri Breeders	81,235	2,013			42	83,206
Missouri Business Mod. and Sud. Resp. Job Ret.	1,544,580	196,059		847,740	594,720	298,179
Missouri CASA	57,320	94,274		56,984		94,610
Missouri College Guarantee	1,279,252	261,812	7,250,000	8,412,111	32,854	346,099
Missouri Community College Job Training Program	7,428	9,199,578	6,902	8,650,799	14,330	548,779
Missouri Consolidated Health Care Plan Benefit	11,498		254,629,296	254,629,552		11,242
Missouri Crime Prevention Information and Program	12,539			1,410	125	11,004
Missouri Dental Board	433,982	1,308,355	283	444,901	167,347	1,130,372
Missouri Disaster	1,673	59,347,086	13,400	58,709,671	645,318	7,170
Missouri Housing Trust	5,259,163	6,033,212		5,259,163	45,825	5,987,387
Missouri Humanities Council Trust	1,818,205	44,963			453	1,862,715
Missouri Job Development	146,545	18,094	8,239,912	6,722,610	134,125	1,547,816
Missouri Lead Abatement Loan	0	3,965	270,883			274,848
Missouri Main Street Program	4,177		64,990	64,506	484	4,177
Missouri National Guard Training Site	107,663	356,988	10,091	262,673	4,720	207,349
Missouri National Guard Trust	3,360,144	252,575	3,052,388	3,562,016	264,691	2,838,400
Missouri Office of Prosecution Services	164,423	294,990	2,421	129,585	29,158	303,091
Missouri Office of Prosecution Services Revolving	40,008	84,807	6,548	84,090	11,382	35,891
Missouri Prospective Teachers Loan	20,110	2,049				22,159
Missouri Public Health Services	107,118	2,424,824	1,260	1,570,089	374,730	588,383
Missouri Qualified Fuel Ethanol Prod	0		3,108,921	3,093,749	15,172	0
Missouri Real Estate Commission	3,450,335	2,400,316	720	795,895	765,288	4,290,188
Missouri Senior RX	2,198,984	2,683,161	10,150,932	12,955,829	203,540	1,873,708
Missouri State Employees Deferred Comp. Incentive Plan	962		11,516,179	11,516,201		940
Missouri Student Grant Program Gift	0	50,000			50,000	0
Missouri Supplemental Tax Increments Finance	0		829,529	782,273	972	46,284
Missouri Technology Investment	5,778		2,543,194	2,513,641	30,564	4,767
Missouri Veterans Homes	27,817	37,619,416	6,280,973	34,148,326	9,306,959	472,921
Missouri Water Development	0		592,638	592,638		0

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Interagency		Interagency		Balance
	June 30, 2002	Receipts	Billings & Receipts By Transfer	Disbursements By Warrant	Billings & Disbursements By Transfer	
(continued from previous page)						
Missouri Wine Marketing and Research Development	\$ 0	25,490		25,294	100	96
Motor Fuel Tax	674,533	714,658,483		181,561,500	532,241,722	1,529,794
Motor Vehicle Commission	1,918,611	968,126	5,588	354,607	462,424	2,075,294
Motorcycle Safety Trust	2,537	230,596		50,000	28	183,105
Multimodal Operations Federal	789,464	28,908,746	1,139	29,201,509	67,837	430,003
National Endow Hum Sv American Treasures General	0	28,829		28,829		0
Natural Resources Document Services	571,454	270,488	508,312	823,822	148,464	377,968
Nursing Facility Federal Reimbursement Allowance	6,478,934	183,634,519	111,707,640	181,545,953	113,212,769	7,062,371
Nursing Facility Quality of Care	1,920,165	1,169,802	1,500,000	1,987,663	640,268	1,962,036
Nursing Loan Repayment	680,741	770,756	2,295	499,431	26,397	927,964
Office of Administration - Federal and Other	236,802	4,078,690	10,809	4,101,577	156	224,568
Office of Administration Revolving Administrative Trust	11,906,971	8,557,290	72,166,321	75,935,535	6,437,125	10,257,922
Oil and Gas Remedial	14,488					14,488
Organ Donor Program	922,520	266,577		229,641	92,874	866,582
Outstanding Schools Trust	68,882,570	765,176	428,381,000	490,181,536	7,594,678	252,532
Pansey Johnson-Travis Memorial State Gardens Trust	17,625	1,759				19,384
Parks Sales Tax	10,622,811	36,195,268	178,961	26,584,321	11,388,364	9,024,355
Peace Officers Standards and Training Commission	1,281,707	1,308,412	1,418	1,267,415	13,729	1,310,393
Petroleum Inspection	2,457,796	2,231,559	17,114	1,709,536	496,940	2,499,993
Petroleum Storage Tank Insurance	37,243,220	25,130,960	104,661	19,163,541	932,945	42,382,355
Petroleum Violation Escrow	1,535,494	26,423	11,749	63,465	1,087,869	422,332
Petroleum Violation Escrow Interest	441,882	10,708	25,036	197,699	108,560	171,367
Pharmacy Rebates	12,667,664	75,400,254		77,888,352	9,639,763	539,803
Pharmacy Reimbursement Allowance	0	49,541,450	22,788,328	48,578,108	22,788,328	963,342
Post Closure	144,622	3,544		4,625	288	143,253
Premium	28,033	3,422,664	45	3,127,034	2,636	321,072
Proceeds of Surplus Property Sales	32,600	1,010,503	69,875	123,849	857,653	131,476
Professional Registration Fees	194,048	10,504	6,319,984	4,211,336	1,944,434	368,766
Property Reuse	3,243,787	596,101		36,285	2,254,881	1,548,722
Proprietary School Bond	0		4		4	0
Public Service Commission	176,945	16,747,406	2,835	11,753,788	3,579,676	1,593,722
Railroad Expense	296,609	541,251		441,790	211,173	184,897
Real Estate Appraisers	672,291	220,734	543		370,626	522,942
Residential Mortgage Licensing	644,271	303,483			241,311	706,443
Respiratory Care Practitioners	247,553	183,251	54		121,225	309,633

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance	Receipts	Interagency Billings & Receipts By Transfer	Disbursements	Interagency Billings & Disbursements By Transfer	Balance
	<u>June 30, 2002</u>			<u>By Warrant</u>		<u>June 30, 2003</u>
(continued from previous page)						
Rural Water and Sewer Loan Revolving	\$ 0	6	34,552			34,558
Safe Drinking Water	3,447,869	3,113,852	4,253	2,446,533	1,009,129	3,110,312
School Building Revolving	5,054,893	2,141,944			69	7,196,768
School District Bond	1,728,542		2,271,458	3,903,927		96,073
School District Trust	50,429,925	661,763,868		653,438,061	2,952,713	55,803,019
School for the Blind Trust	55,564	1,202,473	647	1,060,171	19,777	178,736
School for the Deaf Trust	72,452	1,100			3	73,549
Schools for the Future	0	67,328,329	62,600,000		126,517,000	3,411,329
Scrap Tire Subaccount	3,819,380	2,365,249	11,499	2,095,517	1,409,868	2,690,743
Secretary of State-Federal	30,665	3,258,985		2,915,911	288,958	84,781
Secretary of State Institution Gift Trust	330	157			487	0
Secretary of State Investor Education	387,191	255,373		176,065	58,951	407,548
Secretary of State Records-Federal	0	108,258		103,400	4,789	69
Secretary of State Technology Trust	3,343,136	2,306,937	505	2,454,287	191,333	3,004,958
Secretary of State-Wolfner State Library	211,521	10,322			3,477	218,366
Senate Revolving	29,877	21,591		82	245	51,141
Services to Victims	3,711,936	3,070,602	954	3,136,507	29,487	3,617,498
Single-Purpose Animal Facility Loan	466,473	128,813		61,270	29,847	504,169
Smith Memorial Endowment	413,079	10,120		35,000	189	388,010
Social Security Contributions (OASDHI)	110,786		137,267,725	137,269,008		109,503
Soil and Water Sales Tax	20,262,812	36,509,966	2,282	36,512,695	1,436,195	18,826,170
Solid Waste Management	12,976,306	10,990,075	55,493	9,096,394	932,576	13,992,904
Special Employment Security	4,289,066	2,229,763	38,582	1,907,338	720,039	3,930,034
Spinal Cord Injury	144,838	562,329		1,014		706,153
State Auditor Revolving Trust	427,703	213,569	30,000	332,581	104,265	234,426
State Auditor-Federal	620,828	179,171	144,902	341,417	87,845	515,639
State Board of Architects, Engineers, and Land Surveyors	442,209	1,627,882	65,055	507,234	417,658	1,210,254
State Board of Nursing	3,755,380	5,595,886	2,062	1,163,416	1,393,040	6,796,872
State Committee of Interpreter	63,868	47,990	7		39,607	72,258
State Committee of Psychologist	824,366	41,855	304		253,444	613,081
State Court Administration Revolving	18,695	14,332		28,913	117	3,997
State Document Preservation	33,768	9,060		987	(7,840)	49,681
State Elections Subsidy	45,949				4,645	41,304
State Emergency Management-Federal and Other	2,373,634	6,079,012	55,104	6,375,091	404,863	1,727,796
State Employee Voluntary Life Insurance	0	749,426		749,426		0

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance June 30, 2002	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 2003
(continued from previous page)						
State Environment Improvement	\$ 0		1		1	0
State Facility Maintenance and Operation	503,999	130,771	20,554,341	17,563,259	2,676,268	949,584
State Fair Fees	163,379	3,955,802	36,080	3,698,118	193,041	264,102
State Fair Trust	3,408	3,449		2,165	34	4,658
State Forensic Laboratory	54,905	250,000		302,309	2,596	0
State Guaranty Loan	0		95			95
State Highways and Transportation Department	41,661,503	212,000,012	532,989,934	520,834,100	234,729,353	31,087,996
State Institutions for Gift Trust	55,034	2,630		2,285	794	54,585
State Land Survey Program	1,227,743	2,038,466		1,066,464	545,702	1,654,043
State Legal Expense	2,691	5,295	6,823,871	6,810,792	21,065	0
State Milk Board	203,081	1,366,630	1,796	1,180,086	124,803	266,618
State Parks Earnings	3,665,341	8,630,927	226,013	5,973,085	1,180,514	5,368,682
State Public Defender Federal and Other	19,909				3	19,906
State Public School	13,222	607,454	1,713,848	2,330,550		3,974
State Retirement Contributions	95,469	305,084	166,887,172	167,284,555	1,447	1,723
State Road	329,316,182	1,069,413,870	192,545,704	1,223,665,098	5,019,144	362,591,514
State Road Fund-Series A 2002	206,532,180	444,121		206,976,301		0
State School Moneys	23,895,756	54,425,889	1,966,266,712	2,039,621,213	404,558	4,562,586
State Seminary	0	603,000		602,063		937
State Seminary Moneys	8	209,267		209,267		8
State Transportation	310,480	1,638,232	2,802,703	4,370,125	11,056	370,234
State Transportation Assistance Revolving	259,160	692,636		425,000	5,571	521,225
Statewide Court Automation	1,016,171	4,292,379	3,728	4,141,769	753,335	417,174
Statutory County Recorder's	3,093,001	440,536		3,533,537		0
Statutory Revision	403,269	98,813		27,624	7,312	467,146
Stormwater Control Bond & Interest-Series A 1999	1,560,343	31,450	948,349	1,020,741		1,519,401
Stormwater Control Bond & Interest-Series A 2001	745,080	14,955	698,960	724,420		734,575
Stormwater Control Bond & Interest-Series A 2002	0	11,432	1,301,381	320,519		992,294
Stormwater Control-Ser A01-37H	10,287,178	208,293				10,495,471
Stormwater Control-Ser A99-37H	9,092,933	169,851		5,158,246		4,104,538
Stormwater Control-Ser A2002-37-H	0	15,224,275		15,551		15,208,724
Stormwater Loan Revolving	0	54,827	581,378			636,205
Student Grant	53,313	480,991	16,951,733	17,313,155	60,623	112,259
Supreme Court Publications Revolving	129,938	203,330		47,597	33,130	252,541
Supreme Court-Federal and Other	3,550,254	6,172,692	1,284,998	4,870,398	571,179	5,566,367

(continued on next page)

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance June 30, 2002	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 2003
(continued from previous page)						
Tattoo	\$ 0	116,460			1,004	115,456
Temporary Assistance-Needy Family-Federal	2,529,395	178,944,138	166,949	157,080,624	13,068,927	11,490,931
Third Party Liability Collect	5,289,390	12,048,992	580	14,741,651	650,598	1,946,713
Third State Bldg. Bond Interest and Sinking-Series A 1992	28,668,075	241,569	4,255,055	5,112,710	28,051,989	0
Third State Bldg. Bond Interest and Sinking-Series A 1993	16,925,234	340,258	4,174,191	4,771,130	718	16,667,835
Third State Bldg. Bond Interest and Sinking-Series A 2002	0	418,881	35,242,308	4,593,889		31,067,300
Third State Bldg. Bond Interest and Sinking-Series A&B 1991	7,135,351	56,736			7,192,087	0
Third State Bldg. Trust Federal-Pre Tax Act 1986	131					131
Title XIX-Federal and Other	42,623,689	2,467,812,097	5,795	2,472,195,331	9,107	38,237,143
Tobacco Prevention	47,128		476,064	421,593	39,356	62,243
Tort Victims Compensation	4,960,576	1,613	3,600,000	34,922	3,612,093	4,915,174
Tourism Marketing	355	6,400		4,467	14	2,274
Treasurer's Information	9,775	2,015		3,025	386	8,379
Uncompensated Care	960,928	175,229,520		91,179,332	2,525,210	82,485,906
Underground Storage Tank Regulation Program	419,668	47,516	467	121,110	80,160	266,381
Unemployment Compensation Administration	200,747	43,880,100	951,155	28,221,506	16,641,751	168,745
Utilicare Stabilization	1,180	539			1,699	20
Veterans' Homes Capital Improvement Trust	52,100,054	1,354,050	3,000,000	11,893,688	6,840,590	37,719,826
Veterans' Trust	489,567	17,203	51,417	123,343	25,939	408,905
Veterinary Medical Board	643,691	322,300	199	62,523	275,842	627,825
Video Instructional Development and Ed Opportunity	37,667			37,500		167
Vocational Rehabilitation-Federal	6,704,120	135,910,418	1,008,018	129,282,853	8,801,133	5,538,570
Water and Wastewater Loan	660,289	54,787,130	7,664,736	61,837,919	140,440	1,133,796
Water and Wastewater Loan Revolving	230,747,665	53,839,513	3,998,263	17,355,637	622,501	270,607,303
Water Pollution Control Bond and Interest Series A 1992	2,701,642	22,871	713,760	778,324	2,659,949	0
Water Pollution Control Bond and Interest Series A 1993	2,178,662	43,745	550,588	629,985	99	2,142,911
Water Pollution Control Bond and Interest Series A 1995	2,377,284	45,717	593,392	1,668,442	108	1,347,843
Water Pollution Control Bond and Interest Series A 1996	2,754,573	54,691	786,717	1,003,961	127	2,591,893
Water Pollution Control Bond and Interest Series A 1998	2,572,579	51,792	2,350,396	2,473,206	45	2,501,516
Water Pollution Control Bond and Interest Series A 2000	1,560,343	31,450	948,349	1,020,741		1,519,401
Water Pollution Control Bond and Interest Series A 2001	1,485,492	29,837	1,398,033	1,443,963		1,469,399
Water Pollution Control Bond and Interest Series A 2002	0	22,894	2,607,603	641,009		1,989,488
Water Pollution Control Bond and Interest Series A 2002-37E	0	15,222,457		31,100	1,719,884	13,471,473
Water Pollution Control Bond and Interest Series A 2002-37G	0	15,224,444				15,224,444
Water Pollution Control Bond and Interest Series B 1992	5,095,923	43,336	906,288	940,904	5,104,643	0

(continued on next page)

Unaudited

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 2003

Fund	Balance June 30, 2002	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 2003
(continued from previous page)						
Water Pollution Control Bond and Interest Series B 1993	\$ 11,386,807	229,098	3,944,986	4,321,378	382	11,239,131
Water Pollution Control Bond and Interest Series B 2002	0	130,292	11,121,175	3,236,363		8,015,104
Water Pollution Control Bond and Interest-Series BC 1991	3,330,783	26,513			3,357,296	0
Water Pollution Control Series A01-37E	10,279,861	207,561		239,660		10,247,762
Water Pollution Control Series A01-37G	10,294,478	209,998		2,217,971		8,286,505
Water Pollution Control Series A98-37C	5,076,361	94,155		2,407,398	484	2,762,634
Water Pollution Control Series A98-37E	1,043,168	18,185		1,060,314	1,039	0
Water Pollution Control Series A99-37E	11,312,471	197,575			9,936,143	1,573,903
Water Pollution Control Series A99-37G	5,459,630	74,166		5,533,796		0
Water Pollution Permit Fee Subaccount	12,225,233	7,002,964	73,932	5,172,580	3,269,452	10,860,097
Water Well Drillers	116,628	548,707	350	356,471	198,241	110,973
Workers' Compensation	5,946,118	19,173,913	3,603,796	9,707,685	9,430,331	9,585,811
Workers' Compensation-Second Injury	15,020,514	43,924,490	194,782	53,281,744	1,003,344	4,854,698
Workers Memorial	258	7				265
Working Capital Revolving	9,299,081	6,167,018	24,726,510	26,878,698	3,187,010	10,126,901
World War II Memorial Trust	22,745	13,763			66	36,442
TOTAL	\$ 2,905,024,887	18,203,972,121	6,613,996,674	18,337,640,497	6,614,012,538	2,771,340,647

TREASURER OF THE STATE OF MISSOURI
FUNDS INVESTED IN U.S. SECURITIES
JUNE 30, 2003

Unaudited

<u>Invested For</u>	<u>Investments</u>	<u>Amount</u>
Treasury Funds:		
General Pool	Repurchase Agreements	\$ 212,833,000
	U.S. Government Securities	
	and Commercial Paper	
	Maturity Less Than Three Years*	1,691,606,741
General Obligation Bond Pool	Repurchase Agreements	148,962,000
	U.S. Government Securities	
	and Commercial Paper	
	Maturity Less Than Three Years*	522,712,691
Non-Expendable Trust Funds**:		
State Seminary Fund	Government Securities With Various Maturity Dates	2,941,000
State Public School Fund	Government Securities With Various Maturity Dates	<u>19,400,000</u>
Total		<u>\$ 2,598,455,432</u>

* Includes prepaid accrued interest not yet received.

** These funds are not invested by the State Treasurer. The State Seminary Fund investments are made by the University of Missouri-Columbia. The State Public School Fund investments are made by the Department of Elementary and Secondary Education. The securities are held in trust by the State Treasurer in the Treasurer's Federal Reserve safekeeping account until their maturity. Once these funds are invested, they are not accounted for as Treasury funds until their maturity.

Unaudited

TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
JUNE 30, 2003

	Investment	Amount
Time Deposits:		
General Pool		\$ 326,995,334
U.S. Securities:		
General Pool Portfolio		1,175,910,581
General Pool General Repurchase Agreement		212,833,000
General Obligation Bond Pool Portfolio		525,802,758
General Obligation Bond Pool General Repurchase Agreement		148,962,000
Commercial Paper:		
General Pool		516,971,919
Other Investments:		
Central Bank, Jefferson City (Misc. Deposit Clearing Account)		1,336
Central Bank, Jefferson City (General Deposit Account)		(278)
Central Bank, Jefferson City (DSS Lockbox Account)		(34,097)
Central Bank, Jefferson City (DSS Premium Account)		(89,179)
Central Bank, Jefferson City (General Disbursement Account)		(214,750,193)
Central Bank, Jefferson City (Investment Account)		24,124,648
Central Bank, Jefferson City (Electronic Receipt/Payment Account)		(3,199,174)
Central Bank, Jefferson City (Compensating Balance Repurchase Agreement)		60,000,000
Central Bank, Jefferson City (Conservation Concentration Account)		(127,822)
US Bank, St. Louis (Compensating Balance Repurchase Agreement)		5,000,000
US Bank, St. Louis (Investment Account)		(8,206,581)
US Bank, St. Louis (Electronic Receipts Account)		(49,945)
US Bank, St. Louis (Wire Transfer Receipts Account)		(90,524)
US Bank, St. Louis (Electronic Disbursement Account)		41,753
US Bank, St. Louis (Electronic Tax Receipt Account)		(2,531,353)
US Bank, St. Louis (Misc. Tax Collections Account)		(1,161)
US Bank, St. Louis (DOSS Kids Program Receipts Account)		255
US Bank, St. Louis (DOR Credit Card Receipts Account)		(8,210)
US Bank, St. Louis (Secretary of State ACH Payment Account)		136
US Bank, St. Louis (Lottery Concentration Account)		(1,767)
US Bank, St. Louis (Exception Account)		(280)
US Bank, St. Louis (Collection Concentration Accounts)		3,770,469
Premier Bank, Jefferson City (Conservation Credit Card Receipts Account)		14,202
Premier Bank, Jefferson City (Agriculture Credit Card Receipts Account)		2,823
Total		\$ 2,771,340,650

Unaudited

TREASURER OF THE STATE OF MISSOURI
MISSOURI INVESTMENT TRUST
JUNE 30, 2003

Fund	Contributions to Date	Market Value June 30, 2003
Missouri Arts Council - Opened January 19, 1999		
S&P Flagship Fund	\$ 15,793,018	11,986,422
Russell 2000 Fund	2,402,115	2,430,305
MSCI EAFE CTF Fund	1,804,867	1,713,183
Total Missouri Arts Council	\$ 20,000,000	16,129,910
Missouri Humanities Council - Opened January 3, 2000		
S&P Flagship Fund	\$ 681,107	464,560
Russell 2000 Fund	98,945	94,171
MSCI EAFE CTF Fund	69,948	66,395
Total Missouri Humanities Council	\$ 850,000	625,126
Pansy Johnson-Travis Memorial Gardens - Opened January 3, 2000		
S&P Flagship Fund	\$ 653,091	445,423
Russell 2000 Fund	94,843	90,294
MSCI EAFE CTF Fund	67,066	63,659
Total Pansy Johnson-Travis Memorial Gardens	\$ 815,000	599,376
Wolfner Library - Opened July 5, 2000		
S&P Flagship Fund	\$ 574,107	417,437
Russell 2000 Fund	91,028	84,678
MSCI EAFE CTF Fund	62,865	59,669
Total Wolfner Library	\$ 728,000	561,784
Total Missouri Investment Trust	\$ 22,393,000	17,916,196